



COUNTY OF LOS ANGELES

DEPARTMENT OF PUBLIC WORKS

"To Enrich Lives Through Effective and Caring Service"

DONALD L. WOLFE, Director

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IN REPLY PLEASE
REFER TO FILE: W-0

February 6, 2007

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, CA 90012

Dear Supervisors:

**LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY
ANNEXATION 40-105 (4-170), LAFCO DESIGNATION 2005-04
ANNEXATION 40-108 (4-173), LAFCO DESIGNATION 2005-22
ANNEXATION 40-109 (4-174), LAFCO DESIGNATION 2005-37
NEGOTIATED TAX EXCHANGE RESOLUTIONS
SUPERVISORIAL DISTRICT 5
3 VOTES**

**IT IS RECOMMENDED THAT YOUR BOARD ACTING AS THE GOVERNING BODY
OF THE LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40,
ANTELOPE VALLEY:**

Adopt the enclosed Joint Resolutions of the Board of Supervisors of the County of Los Angeles, the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency approving and accepting the negotiated exchange of property tax revenues resulting from Annexations 40-105 (4-170), Local Agency Formation Commission Designation 2005-04; 40-108 (4-173), Local Agency Formation Commission Designation 2005-22; and 40-109 (4-174), Local Agency Formation Commission Designation 2005-37; to Los Angeles County Waterworks District No. 40, Antelope Valley.

The Honorable Board of Supervisors
February 6, 2007
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PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The purpose of these actions is to adopt the enclosed Joint Resolutions approving and accepting the negotiated exchange of property tax revenue, and determine the exchange of property tax revenue for the Lancaster Cemetery District resulting from Annexations 40-105 (4-170), 40-108 (4-173), and 40-109 (4-174), a total of approximately 102 acres of vacant land in the City of Lancaster to the Los Angeles County Waterworks District No. 40, Antelope Valley.

Implementation of Strategic Plan Goals

These actions meet the County Strategic Plan Goal of Organizational Effectiveness as it will provide effective and efficient delivery of water to future customers within the annexed area.

FISCAL IMPACT/FINANCING

New revenue will be generated in the form of standby charges paid by the property owners to the Los Angeles County Waterworks District No. 40, Antelope Valley, for the operation and maintenance of the water system and capital improvement projects.

The property owners requesting the proposed annexations will pay all required fees associated with these projects.

The Joint Resolutions will transfer a portion of the annual property tax increment from each of the affected County taxing entities, together with the Lancaster Cemetery District, the Antelope Valley Mosquito & Vector Control District, County Sanitation District No. 14 of Los Angeles County, the Antelope Valley Resource Conservation District, the City of Lancaster, and the Antelope Valley-East Kern Water Agency, to Los Angeles County Waterworks District No. 40, Antelope Valley. The property tax transfers will become effective Fiscal Year 2007-08.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Section 99 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service area or service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies and approve and accept such reallocation by resolution. Pursuant to Section 99.01(a)(4) of the Revenue and Taxation Code, if a special district involved in the negotiation fails to adopt a resolution providing

The Honorable Board of Supervisors
February 6, 2007
Page 3

for the exchange of property tax revenue, the Board of Supervisors of the County in the area subject to the jurisdictional change must determine the exchange of property tax revenue for that special district

Adoption of the tax transfer Joint Resolutions by your Board will allow the Local Agency Formation Commission to schedule the required public hearings to consider testimony on the proposed annexations. The Local Agency Formation Commission will subsequently take action to approve, approve with changes, or disapprove the proposals. The tax transfer Joint Resolutions have also been approved as to form by County Counsel.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

There will be no negative impact on current County services or projects during the performance of the recommended services.

CONCLUSION

After approval of these recommendations, please return one adopted copy of this letter and one signed original of each of the Joint Resolutions to Public Works, Waterworks and Sewer Maintenance Division, for submittal to the Local Agency Formation Commission, and forward one adopted copy of the letter and Joint Resolutions to the County Assessor.

Respectfully submitted,

DONALD L. WOLFE
Director of Public Works

MR:lm
BDL2259

Enc.

cc: Chief Administrative Office
County Assessor
County Counsel

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14
OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT,
THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF
DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY
APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY
TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED
AS ANNEXATION 40-105 (4-170), LOCAL AGENCY FORMATION COMMISSION
DESIGNATION 2005-04, TO LOS ANGELES COUNTY WATERWORKS
DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-105 (4-170) to Los Angeles County Waterworks District No. 40, Antelope Valley; and

WHEREAS, the Board of Directors of the Lancaster Cemetery District has not approved the Joint Resolution for the exchange of property tax revenue, which results from the annexation proposal identified as Annexation 40-105 (4-170) to Los Angeles County Waterworks District No. 40, Antelope Valley, and pursuant to Section 99.01(4) of the Revenue and Taxation Code; and

WHEREAS, the Board of Supervisors of the County of Los Angeles is, therefore, charged with the responsibility of determining the exchange of revenue, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Board of Supervisors of the County of Los Angeles has determined the amount of property tax revenue to be exchanged between the Lancaster Cemetery District and the Los Angeles County Waterworks District No. 40, Antelope Valley, as a result of Annexation 40-105 (4-170) as shown on the enclosed worksheets (Exhibits A and B).
2. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-105 (4-170) is approved and accepted.
3. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-105 (4-170) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
4. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-105 (4-170).
5. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

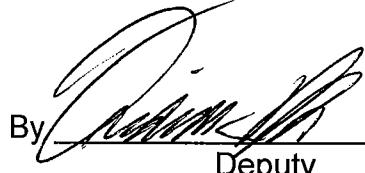
The foregoing Resolution was adopted on the ____ day of _____, 2007,
by the Board of Supervisors of the County of Los Angeles as the governing body of the
Los Angeles County Waterworks District No. 40, Antelope Valley.

SACHI A. HAMAI
Executive Officer of the
Board of Supervisors of the
County of Los Angeles

By _____
Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR.
County Counsel

By 
Deputy

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
 Account No.
 TRA:
 Effective Date:
 Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

047.04

5870

July 1, 2007

40-105(4-170) LAFCO 2005-04

Waterworks District # 40, Antelope Valley
Based on their 2005-06 Tax Sharing Ratios

Acct No.	Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05	LOS ANGELES COUNTY GENERAL	0.428818304	42.8818%	0.006732341	0.002886951	-0.002928716	0.425889588
1.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000112884	0.0113%	0.006732341	0.000000760	0.000000000	0.000112884
3.01	L.A. COUNTY LIBRARY	0.028868023	2.8888%	0.006732341	0.000194349	-0.000194349	0.028673674
7.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.173609386	17.3609%	0.006732341	0.001168798	-0.001168798	0.172440588
7.31	L.A.C FIRE-FFVN	0.006090809	0.6091%	0.006732341	0.000041005	0.000000000	0.006090809
53.30	LANCASTER CEMETERY DISTRICT	0.00581137	0.1581%	0.006732341	0.000010645	-0.000010645	0.001570492
61.05	ANTELOPE VLY MOSQ & VECTOR CONTR	0.001990193	0.1990%	0.006732341	0.000013399	-0.000013399	0.001976794
66.45	CO SANIT DIST NO 14 OPERATING	0.029768748	2.9769%	0.006732341	0.000200413	-0.000200413	0.029568335
68.05	ANTELOPE VY RESOURCE CONSER DIST	0.009356660	0.0936%	0.006732341	0.000006299	-0.000006299	0.0000929361
186.01	CITY-LANCASTER TD #1 RP 6	0.067561043	6.7561%	0.006732341	0.000454844	-0.000454844	0.067106199
300.10	ANTELOPE VY.-EAST KERN WATER AGY	0.018968627	1.8969%	0.006732341	0.000127703	-0.000127703	0.018840924
400.00	EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01	EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15	COUNTY SCHOOL SERVICES	0.001400525	0.1401%	0.006732341	0.00009429	Exempt	0.001400525
400.21	CHILDREN'S INSTL TUITION FUND	0.002779558	0.2780%	0.006732341	0.00018713	Exempt	0.002779558
529.01	LANCASTER SCHOOL DISTRICT	0.054943149	5.4943%	0.006732341	0.003698986	Exempt	0.054943149
529.06	CO.SCH.SERV.FD.- LANCASTER	0.010525309	1.0525%	0.006732341	0.00070860	Exempt	0.010525309
529.07	DEV CTR HDCPD MINOR LANCASTER	0.00834184	0.0834%	0.006732341	0.00005616	Exempt	0.000034184
717.02	ANTELOPE VALLEY UNION HIGH SCH.	0.096661062	9.6661%	0.006732341	0.000650755	Exempt	0.096661062
717.06	CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000355165	0.0355%	0.006732341	0.00002391	Exempt	0.000355165
717.07	ANTELOPE VY.UN.HI-ELEM SCH FD.	0.047356090	4.7356%	0.006732341	0.000318817	Exempt	0.047356090
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.026840144	2.6840%	0.006732341	0.000180697	Exempt	0.026840144
047.04 Waterworks Dist # 40 ANTELOPE VALLEY		0.000000000	0.00000%	0.006732341	0.000000000	0.005105166	
Total		1.000000000	100.00000%	0.006732341	-0.005105166	1.000000000	

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
- (2) Must total 100%.
- (3) Weighted average waterworks district share as verified by Auditor.
- (4) Must total share reflected in Column (3).
- (5) Reflects exemption for school entities and County general fund obligation for debt service and FFV.
- (6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Waterworks District# 40 - ACO FUND

51.75

5870

July 1, 2007

40-1054(4-170) LAFCO 2005-04

0.006867180

Waterworks District # 40, ACO FUND
Based on their 2005-06 Tax Sharing Ratios

Acct No. Taxing Agency	Current Tax Share	Percent	Proposed Dist Share	(3) Dist Share	(4) = (2) * (3) Alloc of Adjustment	(5) Allocation	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.425889588	42.5890%	0.006867180	0.002946660	-0.002967262	0.422922325	
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112884	0.0113%	0.006867180	0.000000775	0.000000000	0.000112884	
3.01 LA COUNTY LIBRARY	0.028673674	2.8674%	0.006867180	0.00196907	-0.00196907	0.028476766	
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.172440588	17.2441%	0.006867180	0.001184181	-0.001184181	0.171256408	
7.31 LAC FIRE-FFW	0.006090809	0.6091%	0.006867180	0.000041827	0.000000000	0.006090809	
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.005105166	0.5105%	0.006867180	0.000035058	-0.000035058	0.005070108	
53.30 LANCASTER CEMETERY DISTRICT	0.001570492	0.1570%	0.006867180	0.000010785	-0.000010785	0.001559707	
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001976794	0.1977%	0.006867180	0.000013575	-0.000013575	0.001963219	
66.45 CO SANIT DIST NO 14 OPERATING	0.029568335	2.9568%	0.006867180	0.000203051	-0.000203051	0.029365284	
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000929361	0.0929%	0.006867180	0.000063582	-0.000063582	0.000922979	
186.01 CITY-LANCASTER TD #1	0.067101699	6.7106%	0.006867180	0.000460830	-0.000460830	0.066645369	
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018840924	1.8841%	0.006867180	0.000123384	-0.000123384	0.018711540	
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000	
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000	
400.15 COUNTY SCHOOL SERVICES	0.001400525	0.1401%	0.006867180	0.000009618	0.001400525	0.001400525	
400.21 CHILDREN'S INSTL TUITION FUND	0.002779558	0.2780%	0.006867180	0.000019088	0.002779558	0.002779558	
529.01 LANCASTER SCHOOL DISTRICT	0.054943149	5.4943%	0.006867180	0.000377304	0.054943149	0.054943149	
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010525309	1.0525%	0.006867180	0.000072279	0.010525309	0.010525309	
529.07 DEV CTR HDGPD MINOR LANCASTER	0.000834184	0.0834%	0.006867180	0.00005728	0.000834184	0.000834184	
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096661062	9.6661%	0.006867180	0.000663789	0.096661062	0.096661062	
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000355165	0.0355%	0.006867180	0.00002439	0.000355165	0.000355165	
717.07 ANTELOPE VY.HI.-ELEM SCH FD.	0.047356090	4.7356%	0.006867180	0.00032203	0.047356090	0.047356090	
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026840144	2.6840%	0.006867180	0.000184316	0.026840144	0.026840144	
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.00000%	0.006867180	0.000000000	0.000000000	0.005207416	
Total	1.000000000	100.0000%	0.006867180	-0.005207416	1.000000000	0.005207416	

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14
OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT,
THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF
DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY
APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY
TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED
AS ANNEXATION 40-105 (4-170), LOCAL AGENCY FORMATION COMMISSION
DESIGNATION 2005-04, TO LOS ANGELES COUNTY WATERWORKS
DISTRICT NO. 40, ANTELOPE VALLEY**

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-105 (4-170) to Los Angeles County Waterworks District No. 40, Antelope Valley; and

WHEREAS, the Board of Directors of the Lancaster Cemetery District has not approved the Joint Resolution for the exchange of property tax revenue, which results from the annexation proposal identified as Annexation 40-105 (4-170) to Los Angeles County Waterworks District No. 40, Antelope Valley, and pursuant to Section 99.01(4) of the Revenue and Taxation Code; and

WHEREAS, the Board of Supervisors of the County of Los Angeles is, therefore, charged with the responsibility of determining the exchange of revenue, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Board of Supervisors of the County of Los Angeles has determined the amount of property tax revenue to be exchanged between the Lancaster Cemetery District and the Los Angeles County Waterworks District No. 40, Antelope Valley, as a result of Annexation 40-105 (4-170) as shown on the enclosed worksheets (Exhibits A and B).
2. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-105 (4-170) is approved and accepted.
3. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-105 (4-170) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
4. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-105 (4-170).
5. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 19 day of Sept., 2006, by
the following vote:

AYES: 5

NOES: 0

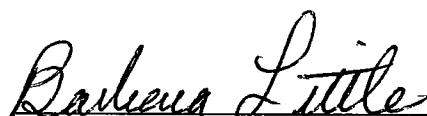
ABSENT: 0

ABSTAIN: 0



Chairperson, Board of Trustees
Antelope Valley Mosquito
& Vector Control

ATTEST:



Barbara Little
Secretary

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Account No.
TRA:
Effective Date:
Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

047.04

5870

July 1, 2007

40-105(4-170) LAFCO 2005-04

Waterworks District # 40, Antelope Valley
Based on their 2005-06 Tax Sharing Ratios

0.006732341

Account No.	Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.422818304	42.8818%	0.006732341	0.002888951	-0.002928716	0.425889588	
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112884	0.0113%	0.006732341	0.000000760	0.000000000	0.000112884	
3.01 L.A. COUNTY LIBRARY	0.028868023	2.8868%	0.006732341	0.000194349	-0.000194349	0.028673674	
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.173609386	17.3609%	0.006732341	0.001168798	-0.001168798	0.172440588	
7.31 L.A.C FIRE-FFW	0.00090809	0.6091%	0.006732341	0.000041005	0.000000000	0.000690809	
53.30 LANCASTER CEMETERY DISTRICT	0.001581137	0.1581%	0.006732341	0.000010645	-0.000010645	0.001570492	
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001990193	0.1990%	0.006732341	0.000013399	-0.000013399	0.001976794	
66.45 CO SANIT DIST NO 14 OPERATING	0.029768748	2.9769%	0.006732341	0.000200413	-0.000200413	0.029683335	
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000935660	0.0936%	0.006732341	0.00006299	-0.00006299	0.0000529361	
186.01 CITY-LANCASTER TD #1 RP 6	0.067561043	6.7561%	0.006732341	0.000454844	-0.000454844	0.067016199	
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018968627	1.8969%	0.006732341	0.000127703	-0.000127703	0.01840924	
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000	
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000	
400.15 COUNTY SCHOOL SERVICES	0.001400525	0.1401%	0.006732341	0.00009429	Exempt	0.001400525	
400.21 CHILDREN'S INSTIL TUITION FUND	0.002779558	0.2780%	0.006732341	0.000018713	Exempt	0.002779558	
529.01 LANCASTER SCHOOL DISTRICT	0.054943149	5.4943%	0.006732341	0.000369896	Exempt	0.054943149	
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010525309	1.0525%	0.006732341	0.000070860	Exempt	0.010525309	
529.07 DEV CTR HDCPD MINOR LANCASTER	0.000834184	0.0834%	0.006732341	0.00005616	Exempt	0.000834184	
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096661062	9.6661%	0.006732341	0.000650755	Exempt	0.096661062	
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000355165	0.0355%	0.006732341	0.000002391	Exempt	0.000355165	
717.07 ANTELOPE VY.UN.HI-ELEM SCH FD.	0.047356090	4.7356%	0.006732341	0.000318817	Exempt	0.047356090	
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026840144	2.6840%	0.006732341	0.0000180697	Exempt	0.026840144	

047.04 Waterworks Dist # 40 ANTELOPE VALLEY

Total	0.000000000	0.00000%	0.006732341	0.000000000	0.005105166
	1.000000000	100.00000%	0.006732341	-0.005105166	1.000000000

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Waterworks District# 40 - ACO FUND

51.75

5870

July 1, 2007

40-1054-170) LAFCO 2005-04

Annexation To:
 Account No.
 TRA:
 Effective Date:
 Annexation Number:

**Waterworks District # 40, ACO FUND
 Based on their 2005-06 Tax Sharing Ratios**

0.0006867180

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.425889588	42.5890%	0.006867180	0.002924660	-0.002967262	0.422922325
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112884	0.0113%	0.006867180	0.000000775	0.000000000	0.000112884
3.01 LA COUNTY LIBRARY	0.028673674	2.8674%	0.006867180	0.000196907	-0.000196907	0.028476766
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.172440588	17.2441%	0.006867180	0.001184181	-0.001184181	0.171256408
7.31 LAC FIRE-FFW	0.006090809	0.6091%	0.006867180	0.000041827	0.000000000	0.006090809
4.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.005105166	0.5105%	0.006867180	0.000035058	-0.000035058	0.005070108
53.30 LANCASTER CEMETERY DISTRICT	0.001570492	0.1570%	0.006867180	0.000010785	-0.000010785	0.001559707
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001976794	0.1977%	0.006867180	0.000013575	-0.000013575	0.001963219
66.45 CO SANIT DIST NO 14 OPERATING	0.029568335	2.9568%	0.006867180	0.000203051	-0.000203051	0.029365284
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000929361	0.0929%	0.006867180	0.000063582	-0.000063582	0.000922979
186.01 CITY-LANCASTER TD #1	0.0671016199	6.7106%	0.006867180	0.000460830	-0.000460830	0.066645369
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018840924	1.8841%	0.006867180	0.000129384	-0.000129384	0.018711540
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.00000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.00000%	0.006867180	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.01400525	0.1401%	0.006867180	0.000009618	Exempt	0.001400525
400.21 CHILDREN'S INSTL TUITION FUND	0.0027779558	0.2780%	0.006867180	0.000019088	Exempt	0.0027779558
529.01 LANCASTER SCHOOL DISTRICT	0.054943149	5.4943%	0.006867180	0.000377304	Exempt	0.054943149
529.06 CO.SCH.SERV.FD.-LANCASTER	0.010525309	1.0525%	0.006867180	0.000072279	Exempt	0.010525309
529.07 DEV CTR HDGPD MINOR LANCASTER	0.000834184	0.8344%	0.006867180	0.00005728	Exempt	0.000834184
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096661062	9.6661%	0.006867180	0.000663789	Exempt	0.096661062
717.06 CO.SCH.SERV.FD.-ANTELOPE VALLEY	0.000355165	0.0355%	0.006867180	0.000002439	Exempt	0.000355165
717.07 ANTELOPE VY.HI.-ELEM SCH FD.	0.047356090	4.7356%	0.006867180	0.0000325203	Exempt	0.047356090
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026840144	2.6840%	0.006867180	0.000184316	Exempt	0.026840144
051.75 Waterworks Dist# 40 ACO FUND						
Total	1.000000000	100.0000%		0.006867180	-0.005207416	1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.
 (3) Weighted average waterworks district share as verified by Auditor.
 (4) Must total share reflected in Column (3).
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 (6) Final share distributions to be reflected in tax transfer resolution.

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14
OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT,
THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF
DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY
APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY
TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED
AS ANNEXATION 40-105 (4-170), LOCAL AGENCY FORMATION COMMISSION
DESIGNATION 2005-04, TO LOS ANGELES COUNTY WATERWORKS
DISTRICT NO. 40, ANTELOPE VALLEY**

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-105 (4-170) to Los Angeles County Waterworks District No. 40, Antelope Valley; and

WHEREAS, the Board of Directors of the Lancaster Cemetery District has not approved the Joint Resolution for the exchange of property tax revenue, which results from the annexation proposal identified as Annexation 40-105 (4-170) to Los Angeles County Waterworks District No. 40, Antelope Valley, and pursuant to Section 99.01(4) of the Revenue and Taxation Code; and

WHEREAS, the Board of Supervisors of the County of Los Angeles is, therefore, charged with the responsibility of determining the exchange of revenue, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Board of Supervisors of the County of Los Angeles has determined the amount of property tax revenue to be exchanged between the Lancaster Cemetery District and the Los Angeles County Waterworks District No. 40, Antelope Valley, as a result of Annexation 40-105 (4-170) as shown on the enclosed worksheets (Exhibits A and B).
2. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-105 (4-170) is approved and accepted.
3. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-105 (4-170) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
4. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-105 (4-170).
5. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 25th day of October, 2006, by
the following vote:

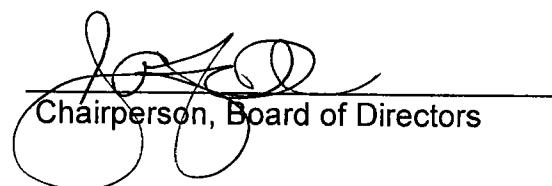
AYES: Three (3)

NOES: None

ABSENT: None

ABSTAIN: None

County Sanitation District No. 14
of Los Angeles County



Chairperson, Board of Directors

ATTEST:



M. Anna Horvath
Secretary

~~2007-02-10~~ OCT 25 2006

Date

TRANSFER TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
 Account No.
 TRA:
 Effective Date:
 Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

047.04

5870

July 1, 2007

40-105(4-170) LAFCO 2005-04

Waterworks District # 40, Antelope Valley
Based on their 2005-06 Tax Sharing Ratios

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.428818304	42.8818%	0.006732341	0.002286951	-0.002928716	0.425889588
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112884	0.0113%	0.006732341	0.000000760	0.000000000	0.000112884
3.01 LA COUNTY LIBRARY	0.028868023	2.8868%	0.006732341	0.000194349	-0.0001168798	0.028673674
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.173609386	17.3609%	0.006732341	0.001168798	0.172440588	0.006090809
7.31 L A C FIRE-FFW	0.006090809	0.6091%	0.006732341	0.000041005	0.000000000	0.006090809
53.30 LANCASTER CEMETERY DISTRICT	0.001581137	0.1581%	0.006732341	0.000010645	-0.000010645	0.001570492
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001990193	0.1990%	0.006732341	0.000013399	-0.000013399	0.001976794
66.45 CO SANIT DIST NO 14 OPERATING	0.029768748	2.9769%	0.006732341	0.000200413	-0.000200413	0.029568335
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000935660	0.0936%	0.006732341	0.000006299	-0.000006299	0.000929361
186.01 CITY-LANCASTER TD #1 RP 6	0.067561043	6.7561%	0.006732341	0.000454844	-0.000454844	0.067106199
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018968627	1.8969%	0.006732341	0.000127703	-0.000127703	0.018840924
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001400525	0.1401%	0.006732341	0.00009429	Exempt	0.001400525
400.21 CHILDREN'S INSTL TUITION FUND	0.002779558	0.2780%	0.006732341	0.00018713	Exempt	0.002779558
529.01 LANCASTER SCHOOL DISTRICT	0.054943149	5.4943%	0.006732341	0.000369896	Exempt	0.054943149
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010525309	1.0525%	0.006732341	0.000070860	Exempt	0.010525309
529.07 DEV CTR HDCPD MINOR LANCASTER	0.000834184	0.0834%	0.006732341	0.000005616	Exempt	0.000834184
711.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096661062	9.6666%	0.006732341	0.000650755	Exempt	0.096661062
711.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000355165	0.0355%	0.006732341	0.00002391	Exempt	0.000355165
711.07 ANTELOPE VY.JN.HI-ELEM SCH FD.	0.047356090	4.7356%	0.006732341	0.000318817	Exempt	0.047356090
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026840144	2.6840%	0.006732341	0.000180697	Exempt	0.026840144
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000% 0.006732341	0.000000000	0.000000000	0.005105166	
Total	1.000000000	100.0000%		0.006732341	-0.005105166	1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
- (2) Must total 100%.
- (3) Weighted average waterworks district share as verified by Auditor.
- (4) Must total share reflected in Column (3).
- (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
- (6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Waterworks District# 40 - ACO FUND

51.75

5870

July 1, 2007

40-105(4-170) LAFCO 2005-04

Waterworks District # 40, ACO FUND
Based on their 2005-06 Tax Sharing Ratios

0.006867180

Account No.	Taxing Agency	Current Tax Share	Percent	(1)	(2) = (1) / Total	(3)	(4) = (2) * (3)	(5)	(6) = (1) + (5)
				Proposed Dist Share	Alloc of Dist Share	Allocation Adjustments	New Net Share		
1.05 LOS ANGELES COUNTY GENERAL	0.425889588	42.5890%	0.006867180	0.002924660	-0.002967262	0.42292225			
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112884	0.0113%	0.006867180	0.000000775	0.000000000	0.000112884			
3.01 LA COUNTY LIBRARY	0.028673674	2.8674%	0.006867180	0.000198907	-0.00196907	0.028476766			
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.172440588	17.2441%	0.006867180	0.001184181	-0.001184181	0.171256408			
7.31 LAC FIRE-FFW	0.006090809	0.6091%	0.006867180	0.000041827	0.000000000	0.006090809			
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.005105166	0.5105%	0.006867180	0.000035058	-0.000035058	0.005070108			
53.30 LANCASTER CEMETERY DISTRICT	0.001570492	0.1570%	0.006867180	0.000010785	-0.000010785	0.001559707			
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001976794	0.1977%	0.006867180	0.000013575	-0.000013575	0.001963219			
66.45 CO SANIT DIST NO 14 OPERATING	0.029568335	2.9568%	0.006867180	0.000203051	-0.000203051	0.029365584			
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000929361	0.0929%	0.006867180	0.000006382	-0.000006382	0.000922979			
186.01 CITY-LANCASTER TD #1	0.067106199	6.7106%	0.006867180	0.000460830	-0.000460830	0.066645369			
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018840924	1.8841%	0.006867180	0.000129384	-0.000129384	0.018711540			
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000			
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000			
400.15 COUNTY SCHOOL SERVICES	0.001400525	0.1401%	0.006867180	0.000009618	Exempt	0.001400525			
400.21 CHILDREN'S INSTIL TUITION FUND	0.002779558	0.2780%	0.006867180	0.000019088	Exempt	0.002779558			
529.01 LANCASTER SCHOOL DISTRICT	0.054943149	5.4943%	0.006867180	0.000377304	Exempt	0.054943149			
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010525309	1.0525%	0.006867180	0.00007279	Exempt	0.010525309			
529.07 DEV CTR HDGCP MINOR LANCASTER	0.000834184	0.0834%	0.006867180	0.00005728	Exempt	0.000834184			
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096661062	9.6661%	0.006867180	0.000663789	Exempt	0.096661062			
717.06 CO.SCH.SERV.FD.-ANTELOPE VALLEY	0.00035165	0.0355%	0.006867180	0.000002439	Exempt	0.00035165			
717.07 ANTELOPE VY.JN.HI.-ELEM SCH FD.	0.047356090	4.7356%	0.006867180	0.0000325203	Exempt	0.047356090			
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026840144	2.6840%	0.006867180	0.000184316	Exempt	0.026840144			
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.00000%	0.006867180	0.000000000		0.0005207416			
Total	1.000000000	100.0000%		0.006867180	-0.005207416	1.000000000			

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14
OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT,
THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF
DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY
APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY
TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED
AS ANNEXATION 40-105 (4-170), LOCAL AGENCY FORMATION COMMISSION
DESIGNATION 2005-04, TO LOS ANGELES COUNTY WATERWORKS
DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-105 (4-170) to Los Angeles County Waterworks District No. 40, Antelope Valley; and

WHEREAS, the Board of Directors of the Lancaster Cemetery District has not approved the Joint Resolution for the exchange of property tax revenue, which results from the annexation proposal identified as Annexation 40-105 (4-170) to Los Angeles County Waterworks District No. 40, Antelope Valley, and pursuant to Section 99.01(4) of the Revenue and Taxation Code; and

WHEREAS, the Board of Supervisors of the County of Los Angeles is, therefore, charged with the responsibility of determining the exchange of revenue, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Board of Supervisors of the County of Los Angeles has determined the amount of property tax revenue to be exchanged between the Lancaster Cemetery District and the Los Angeles County Waterworks District No. 40, Antelope Valley, as a result of Annexation 40-105 (4-170) as shown on the enclosed worksheets (Exhibits A and B).
2. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-105 (4-170) is approved and accepted.
3. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-105 (4-170) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
4. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-105 (4-170).
5. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 27th day of September, 2006, by
the following vote:

AYES: Jim Dodson, Kathleen Burr, Steve Rodrigues, and Ann Gregg

NOES:

ABSENT:

ABSTAIN:



Chairperson, Board of Directors
Antelope Valley Resource
Conservation District

ATTEST:



Secretary Debora L. Phillips

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Account No.
TRA:
Effective Date:
Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

047.04

5870

July 1, 2007

40-105(4-170) LAFCO 2005-04

Waterworks District # 40, Antelope Valley
Based on their 2005-06 Tax Sharing Ratios

0.006732341

Acct No.	Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.428818304	42.8818%	0.006732341	0.002886951	-0.002928716	0.425889588	
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112884	0.0113%	0.006732341	0.000000760	0.000000000	0.000112884	
3.01 LA COUNTY LIBRARY	0.028868023	2.8868%	0.006732341	0.000194349	-0.00194349	0.028673674	
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.173609386	17.3609%	0.006732341	0.001168798	-0.001168798	0.172440588	
7.31 L.A.C FIRE-FFW	0.006090809	0.6091%	0.006732341	0.000041005	0.000000000	0.006090809	
53.30 LANCASTER CEMETERY DISTRICT	0.001581137	0.1581%	0.006732341	0.000010645	-0.000010645	0.001570492	
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001990193	1.9900%	0.006732341	0.000013399	-0.000013399	0.001976794	
66.45 CO SANIT DIST NO 14 OPERATING	0.029768748	2.9769%	0.006732341	0.000200413	-0.000200413	0.029568335	
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000935660	0.0936%	0.006732341	0.000062299	-0.000062299	0.000929361	
186.01 CITY-L LANCASTER TD #1 RP 6	0.067561043	6.7561%	0.006732341	0.000454844	-0.000454844	0.067106199	
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018968627	1.8969%	0.006732341	0.000127703	-0.000127703	0.018840924	
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000	
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000	
400.15 COUNTY SCHOOL SERVICES	0.001400525	0.1401%	0.006732341	0.00009429	Exempt	0.001400525	
400.21 CHILDREN'S INSTIL TUITION FUND	0.002779558	0.2780%	0.006732341	0.00018713	Exempt	0.002779558	
529.01 LANCASTER SCHOOL DISTRICT	0.054943149	5.4943%	0.006732341	0.000369896	Exempt	0.054943149	
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010525309	1.0525%	0.006732341	0.000070860	Exempt	0.010525309	
529.07 DEV CTR HDCPD MINOR LANCASTER	0.000834184	0.0834%	0.006732341	0.00005616	Exempt	0.000834184	
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096661062	9.6661%	0.006732341	0.000650755	Exempt	0.096661062	
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000355165	0.0355%	0.006732341	0.00002391	Exempt	0.000355165	
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.047356090	4.7356%	0.006732341	0.000318817	Exempt	0.047356090	
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026840144	2.6840%	0.006732341	0.000180697	Exempt	0.026840144	

047.04 Waterworks Dist # 40 ANTELOPE VALLEY

Total	0.000000000	0.0000%	0.006732341	0.000000000	0.005105166
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(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Waterworks District# 40 - ACO FUND

51.75

5870

July 1, 2007

40-105(4-170) LAFCO 2005-04

Annexation To:

Account No.

TRA:

Effective Date:

Annexation Number:

Waterworks District # 40, ACO FUND
Based on their 2005-06 Tax Sharing Ratios

0.006867180

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.425889588	42.5890%	0.006867180	0.002924660	-0.002967282	0.42229222325
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112884	0.0113%	0.006867180	0.000000775	0.000000000	0.000112884
3.01 LA COUNTY LIBRARY	0.028673674	2.8674%	0.006867180	0.000198907	-0.00196907	0.028476766
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.172440588	17.2441%	0.006867180	0.001184181	-0.001184181	0.171256408
7.31 LAC FIRE-FFW	0.006090809	0.6091%	0.006867180	0.000041827	0.000000000	0.006090809
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.005105166	0.5105%	0.006867180	0.000035058	-0.000035058	0.0005070108
53.30 LANCASTER CEMETERY DISTRICT	0.001570492	0.1570%	0.006867180	0.000010785	-0.000010785	0.001559707
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001976794	0.1977%	0.006867180	0.000013575	-0.000013575	0.001963219
66.45 CO SANIT DIST NO 14 OPERATING	0.029568335	2.9568%	0.006867180	0.000203051	-0.000203051	0.029365584
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000929361	0.0929%	0.006867180	0.000006382	-0.000006382	0.000922379
186.01 CITY-LANCASTER TD #1	0.067106199	6.7106%	0.006867180	0.000460830	-0.000460830	0.066645369
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018840924	1.8841%	0.006867180	0.000129384	-0.000129384	0.018711540
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001400525	0.1401%	0.006867180	0.000009618	0.001400525	0.001400525
400.21 CHILDRENS INSTIL TUITION FUND	0.002779558	0.2780%	0.006867180	0.000019088	0.002779558	0.002779558
529.01 LANCASTER SCHOOL DISTRICT	0.054943149	5.4943%	0.006867180	0.000377304	0.0054943149	0.0054943149
529.06 CO.SCH.SERV.FD - LANCASTER	0.010525309	1.0525%	0.006867180	0.000072279	0.010525309	0.010525309
529.07 DEV CTR HDCPD MINOR LANCASTER	0.000834184	0.0834%	0.006867180	0.000005728	0.0000834184	0.0000834184
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096661062	9.6661%	0.006867180	0.000663789	0.096661062	0.096661062
717.06 CO.SCH.SERV.FD - ANTELOPE VALLEY	0.00355165	0.0355%	0.006867180	0.000002439	0.0000355165	0.0000355165
717.07 ANTELOPE VY.JUN.HI.-ELEM SCH FD.	0.04735690	4.7356%	0.006867180	0.000325203	0.04735690	0.04735690
792.04 ANTELOPE VY.J.T. COMMUNITY COLL.	0.026840144	2.6840%	0.006867180	0.000184316	0.026840144	0.026840144
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006867180	0.000000000	0.0005207416	0.0005207416
Total	1.000000000	100.0000%			0.006867180	-0.005207416
						1.000000000

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14
OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT,
THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF
DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY
APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY
TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED
AS ANNEXATION 40-105 (4-170), LOCAL AGENCY FORMATION COMMISSION
DESIGNATION 2005-04, TO LOS ANGELES COUNTY WATERWORKS
DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-105 (4-170) to Los Angeles County Waterworks District No. 40, Antelope Valley; and

WHEREAS, the Board of Directors of the Lancaster Cemetery District has not approved the Joint Resolution for the exchange of property tax revenue, which results from the annexation proposal identified as Annexation 40-105 (4-170) to Los Angeles County Waterworks District No. 40, Antelope Valley, and pursuant to Section 99.01(4) of the Revenue and Taxation Code; and

WHEREAS, the Board of Supervisors of the County of Los Angeles is, therefore, charged with the responsibility of determining the exchange of revenue, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Board of Supervisors of the County of Los Angeles has determined the amount of property tax revenue to be exchanged between the Lancaster Cemetery District and the Los Angeles County Waterworks District No. 40, Antelope Valley, as a result of Annexation 40-105 (4-170) as shown on the enclosed worksheets (Exhibits A and B).
2. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-105 (4-170) is approved and accepted.
3. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-105 (4-170) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
4. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-105 (4-170).
5. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

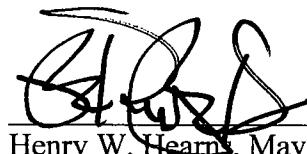
PASSED, APPROVED AND ADOPTED this 12th day of December, 2006, by the following vote:

AYES: Council Members: Jeffra, Smith, Visokey, Vice Mayor Sileo, Mayor Hearns

NOES: None

ABSENT: None

ABSTAIN: None



Henry W. Hearns, Mayor
Lancaster, CA

ATTEST:



Geri K. Bryan
Geri K. Bryan, CMC
City Clerk
Lancaster, CA

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Account No.
TRA:
Effective Date:
Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

047.04

5870

July 1, 2007

40-105(4-170) LAFCO 2005-04

Waterworks District # 40, Antelope Valley
Based on their 2005-06 Tax Sharing Ratios

0.006732341

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.422818304	42.8818%	0.006732341	0.002886951	-0.002928716	0.425889588
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112884	0.0113%	0.006732341	0.000000760	0.000000000	0.000112884
3.01 L.A. COUNTY LIBRARY	0.029868023	2.8868%	0.006732341	0.000194349	-0.000194349	0.028673674
7.30 CONSOL. FIRE PRO. DIST. OF L.A.CO.	0.173609386	17.3609%	0.006732341	0.001168798	-0.001168798	0.172440588
7.31 L.A.C FIRE-FFW	0.006090809	0.6091%	0.006732341	0.000041005	0.000000000	0.006090809
53.30 LANCASTER CEMETERY DISTRICT	0.001581137	0.1581%	0.006732341	0.000010645	-0.000010645	0.001570492
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001990193	0.1990%	0.006732341	0.000013399	-0.000013399	0.001976794
66.45 CO SANIT DIST NO 14 OPERATING	0.029768748	2.9769%	0.006732341	0.000200413	-0.000200413	0.029566335
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000935660	0.0936%	0.006732341	0.000006299	-0.000006299	0.000929361
186.01 CITY-LANCASTER TD #1 RP 6	0.067561043	6.7561%	0.006732341	0.000454844	-0.000454844	0.067106199
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018968627	1.8969%	0.006732341	0.000127703	-0.000127703	0.018844924
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001400525	0.1401%	0.006732341	0.000009429	Exempt	0.001400525
400.21 CHILDREN'S INSTIL TUITION FUND	0.002779558	0.2780%	0.006732341	0.000018713	Exempt	0.002779558
529.01 LANCASTER SCHOOL DISTRICT	0.054943149	5.4943%	0.006732341	0.000369896	Exempt	0.054943149
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010525309	1.0525%	0.006732341	0.000070860	Exempt	0.010525309
529.07 DEV CTR HDCPD MINOR LANCASTER	0.000834184	0.0834%	0.006732341	0.000005616	Exempt	0.000834184
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096661062	9.6661%	0.006732341	0.000650755	Exempt	0.096661062
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000355165	0.0355%	0.006732341	0.000002391	Exempt	0.000355165
717.07 ANTELOPE VY.UN.HI-ELEM SCH FD.	0.047356090	4.7356%	0.006732341	0.000318817	Exempt	0.047356090
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026840144	2.6840%	0.006732341	0.000080697	Exempt	0.026840144

047.04 Waterworks Dist # 40 ANTELOPE VALLEY

Total	0.000000000	0.00000%	0.006732341	0.000000000	0.0005105166
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(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFV.

(6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Waterworks District # 40 - ACO FUND

51.75

5870

July 1, 2007

40-105(4-170) LAFCO 2005-04

Waterworks District # 40, ACO FUND
Based on their 2005-06 Tax Sharing Ratios

0.006867180

Acnt No.	Taxing Agency	Current Tax Share	Percent	(1)	(2) = (1) / Total	(3)	(4) = (2) * (3)	(5)	(6) = (1) + (5)
				Proposed Dist Share	Alloc of Dist Share	Allocation Adjustments	New Net Share		
1.05	LOS ANGELES COUNTY GENERAL	0.4258389588	42.5890%	0.006867180	0.002924660	-0.002967262	0.422922325		
1.20	L.A. COUNTY ACCUM CAP OUTLAY	0.000112884	0.0113%	0.006867180	0.00000775	0.000000000	0.000112884		
3.01	L A COUNTY LIBRARY	0.028673674	2.8674%	0.006867180	0.000196907	-0.000196907	0.028476766		
7.30	CONSOL. FIRE PRO.DIST OF L.A.CO.	0.172440588	17.2441%	0.006867180	0.001184181	-0.001184181	0.171256408		
7.31	L A C FIRE-FFW	0.006090809	0.6091%	0.006867180	0.000041827	0.000000000	0.006090809		
47.04	WATERWORKS DIST #40 - ANTELOPE VALLE	0.005105166	0.5105%	0.006867180	0.000035058	-0.000035058	0.005070108		
53.30	LANCASTER CEMETERY DISTRICT	0.001570492	0.1570%	0.006867180	0.000010785	-0.000010785	0.001559707		
61.05	ANTELOPE VLY MOSQ & VECTOR CONTR	0.001976794	0.1977%	0.006867180	0.000013575	-0.000013575	0.001963219		
66.45	CO SANIT DIST NO 14 OPERATING	0.029568335	2.9568%	0.006867180	0.0000203051	-0.0000203051	0.029365284		
68.05	ANTELOPE VY RESOURCE CONSERV DIST	0.000929361	0.0929%	0.006867180	0.000006382	-0.000006382	0.000922979		
186.01	CITY-LANCASTER TD #1	0.067106199	6.7106%	0.006867180	0.000460830	-0.000460830	0.066645369		
300.10	ANTELOPE VY-EAST KERN WATER AGY	0.018840924	1.8841%	0.006867180	0.000129384	-0.000129384	0.018711540		
400.00	EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000		
400.01	EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000		
400.15	COUNTY SCHOOL SERVICES	0.01400525	0.1401%	0.006867180	0.00009618	Exempt	0.001400525		
400.21	CHILDREN'S INSTL TUITION FUND	0.002779558	0.2780%	0.006867180	0.000019088	Exempt	0.002779558		
529.01	LANCASTER SCHOOL DISTRICT	0.054943149	5.4943%	0.006867180	0.000377304	Exempt	0.054943149		
529.06	CO.SCH.SERV.FD.- LANCASTER	0.010525309	1.0525%	0.006867180	0.000072279	Exempt	0.010525309		
529.07	DEV CTR HDCPD MINOR LANCASTER	0.000834184	0.0834%	0.006867180	0.000005728	Exempt	0.000834184		
717.02	ANTELOPE VALLEY UNION HIGH SCH.	0.096661062	9.6661%	0.006867180	0.000663789	Exempt	0.096661062		
717.06	CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000355165	0.0355%	0.006867180	0.000002439	Exempt	0.000355165		
717.07	ANTELOPE VY.UN.HI-ELEM SCH FD.	0.047356090	4.7356%	0.006867180	0.000325203	Exempt	0.047356090		
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.026840144	2.6840%	0.006867180	0.000184316	Exempt	0.026840144		
051.75 Waterworks Dist # 40 ACO FUND		0.000000000	0.00000%	0.006867180	0.000000000	0.000000000	0.005207416		
Total		1.000000000	100.0000%		0.006867180	-0.005207416	1.000000000		

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14
OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT,
THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF
DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY
APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY
TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED
AS ANNEXATION 40-105 (4-170), LOCAL AGENCY FORMATION COMMISSION
DESIGNATION 2005-04, TO LOS ANGELES COUNTY WATERWORKS
DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-105 (4-170) to Los Angeles County Waterworks District No. 40, Antelope Valley; and

WHEREAS, the Board of Directors of the Lancaster Cemetery District has not approved the Joint Resolution for the exchange of property tax revenue, which results from the annexation proposal identified as Annexation 40-105 (4-170) to Los Angeles County Waterworks District No. 40, Antelope Valley, and pursuant to Section 99.01(4) of the Revenue and Taxation Code; and

WHEREAS, the Board of Supervisors of the County of Los Angeles is, therefore, charged with the responsibility of determining the exchange of revenue, is as set forth:

NOW, THEREFORE, BE IT RESOLVED, as follows:

1. The Board of Supervisors of the County of Los Angeles has determined the amount of property tax revenue to be exchanged between the Lancaster Cemetery District and the Los Angeles County Waterworks District No. 40, Antelope Valley, as a result of Annexation 40-105 (4-170) as shown on the enclosed worksheets (Exhibits A and B).
2. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-105 (4-170) is approved and accepted.
3. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-105 (4-170) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
4. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-105 (4-170).
5. If at any time after the effective date of this Joint Resolution, the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated and the corrected transfer shall be implemented for the next fiscal year and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 10 day of Oct, 2006, by
the following vote:

AYES: 6

NOES: 0

ABSENT: 1

ABSTAIN: 0

Randy D. Buttledge

Chairperson, Board of Directors
Antelope Valley-East Kern Water Agency

ATTEST:

May L. Mer

Secretary

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Account No.
TRA:
Effective Date:
Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

047.04

5870

July 1, 2007

40-105(4-170) LAFCO 2005-04

Waterworks District # 40, Antelope Valley
Based on their 2005-06 Tax Sharing Ratios

0.006732341

Acct No.	Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.422818304	42.8818%	0.006732341	0.0028886951	-0.002928716	0.425889588	
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112884	0.0113%	0.006732341	0.000000760	0.000000000	0.000112884	
3.01 L.A COUNTY LIBRARY	0.028868023	2.8868%	0.006732341	0.000194349	-0.000194349	0.028673674	
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.173609386	17.3609%	0.006732341	0.001168798	-0.001168798	0.172440588	
7.31 L.A.C FIRE-FFW	0.009090809	0.6091%	0.006732341	0.000041005	0.000000000	0.00690809	
53.30 LANCASTER CEMETERY DISTRICT	0.001581137	0.1581%	0.006732341	0.000010645	-0.000010645	0.001570492	
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.0011990193	0.1990%	0.006732341	0.000013399	-0.000013399	0.0011976794	
66.45 CO SANIT DIST NO 14 OPERATING	0.029768748	2.9769%	0.006732341	0.000204113	-0.000204113	0.029868335	
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000935660	0.0936%	0.006732341	0.00006299	-0.00006299	0.000929361	
186.01 CITY-LANCASTER TD#1 RP 6	0.067561043	6.7561%	0.006732341	0.000454844	-0.000454844	0.06710199	
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018968627	1.8969%	0.006732341	0.000127703	-0.000127703	0.018840924	
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000	
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000	
400.15 COUNTY SCHOOL SERVICES	0.001400525	0.1401%	0.006732341	0.00009429	Exempt	0.001400525	
400.21 CHILDREN'S INSTL TUITION FUND	0.002779558	0.2780%	0.006732341	0.00018713	Exempt	0.002779558	
529.01 LANCASTER SCHOOL DISTRICT	0.054943149	5.4943%	0.006732341	0.000369896	Exempt	0.054943149	
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010525309	1.0525%	0.006732341	0.000070860	Exempt	0.010525309	
529.07 DEV CTR HDCPD MINOR LANCASTER	0.000834184	0.0834%	0.006732341	0.00005616	Exempt	0.000834184	
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.09661062	9.6661%	0.006732341	0.000650755	Exempt	0.09661062	
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000355165	0.0355%	0.006732341	0.00002391	Exempt	0.000355165	
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.047356090	4.7356%	0.006732341	0.000318817	Exempt	0.047356090	
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026840144	2.6840%	0.006732341	0.000180697	Exempt	0.026840144	
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.00000%	0.006732341	0.000000000	0.005105166		
Total	1.000000000	100.00000%		0.006732341	-0.005105166	1.000000000	

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.
 (3) Weighted average waterworks district share as verified by Auditor.
 (4) Must total share reflected in Column (3).
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 (6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Waterworks District# 40 - ACO FUND
Account No.
51.75
5870
TRA:
Effective Date:
July 1, 2007
Annexation Number:
40-105(4-170) LAFCO 2005-04

Waterworks District # 40, ACO FUND

Based on their 2005-06 Tax Sharing Ratios

0.006867180

Account No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.425889588	42.5890%	0.006867180	0.002924660	-0.002967262	0.422922325
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112884	0.0113%	0.006867180	0.000000775	0.000000000	0.000112884
3.01 L.A COUNTY LIBRARY	0.028673674	2.8674%	0.006867180	0.000198907	-0.000196907	0.028476766
7.30 CONSOL FIRE PRO.DIST.OF L.A.CO.	0.172440588	17.2441%	0.006867180	0.001184181	-0.001184181	0.171256408
7.31 LAC FIRE-FFW	0.006090809	0.6091%	0.006867180	0.000041827	0.000000000	0.006090809
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.005105166	0.5105%	0.006867180	0.000035058	-0.000035058	0.005070108
53.30 LANCASTER CEMETERY DISTRICT	0.001570492	0.1570%	0.006867180	0.000010785	-0.000010785	0.001559707
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001976794	0.1977%	0.006867180	0.000013575	-0.000013575	0.001963219
66.45 CO SANIT DIST NO 14 OPERATING	0.029568335	2.9568%	0.006867180	0.000203051	-0.000203051	0.029365284
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000929361	0.0929%	0.006867180	0.000006382	-0.000006382	0.000922979
186.01 CITY-LANCASTER TD #1	0.067106199	6.7106%	0.006867180	0.000460830	-0.000460830	0.0666445369
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018840924	1.8841%	0.006867180	0.000129384	-0.000129384	0.018711540
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.00000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.00000%	0.006867180	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001400525	0.1401%	0.006867180	0.000009618	Exempt	0.001400525
400.21 CHILDREN'S INSTIL TUITION FUND	0.002779558	0.2780%	0.006867180	0.000019088	Exempt	0.002779558
529.01 LANCASTER SCHOOL DISTRICT	0.054943149	5.4943%	0.006867180	0.000377304	Exempt	0.054943149
529.06 CO.SCH.SERV.FD.-LANCASTER	0.010525309	1.0525%	0.006867180	0.000072279	Exempt	0.010525309
529.07 DEV CTR HDCPD MINOR LANCASTER	0.000834184	0.0834%	0.006867180	0.000005728	Exempt	0.000834184
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096661062	9.6661%	0.006867180	0.000663789	Exempt	0.096661062
717.06 CO.SCH.SERV.FD.-ANTELOPE VALLEY	0.000355165	0.0355%	0.006867180	0.000002439	Exempt	0.000355165
717.07 ANTELOPE VY.UH.-ELEM SCH FD.	0.047356090	4.7356%	0.006867180	0.000325203	Exempt	0.047356090
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026840144	2.6840%	0.006867180	0.000184316	Exempt	0.026840144
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.00000%	0.006867180	0.000000000		0.005207416
Total	1.000000000	100.0000%		0.006867180	-0.005207416	1.000000000

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14
OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT,
THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF
DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY
APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY
TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED
AS ANNEXATION 40-108 (4-173), LOCAL AGENCY FORMATION COMMISSION
DESIGNATION 2005-22, TO LOS ANGELES COUNTY WATERWORKS
DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-108 (4-173) to Los Angeles County Waterworks District No. 40, Antelope Valley; and

WHEREAS, the Board of Directors of the Lancaster Cemetery District has not approved the Joint Resolution for the exchange of property tax revenue, which results from the annexation proposal identified as Annexation 40-108 (4-173) to Los Angeles County Waterworks District No. 40, Antelope Valley, and pursuant to Section 99.01(4) of the Revenue and Taxation Code; and

WHEREAS, the Board of Supervisors of the County of Los Angeles is, therefore, charged with the responsibility of determining the exchange of revenue, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Board of Supervisors of the County of Los Angeles has determined the amount of property tax revenue to be exchanged between the Lancaster Cemetery District and the Los Angeles County Waterworks District No. 40, Antelope Valley, as a result of Annexation 40-108 (4-173) as shown on the enclosed worksheets (Exhibits A and B).
2. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-108 (4-173) is approved and accepted.
3. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-108 (4-173) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
4. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-108 (4-173).
5. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

The foregoing Resolution was adopted on the ____ day of _____, 2007,
by the Board of Supervisors of the County of Los Angeles as the governing body of the
Los Angeles County Waterworks District No. 40, Antelope Valley.

SACHI A. HAMAI
Executive Officer of the
Board of Supervisors of the
County of Los Angeles

By _____
Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR.
County Counsel

By



Deputy

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
 Account No.
 TRA:
 Effective Date:
 Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

047.04

5711

July 1, 2007

40-108(4-173) LAFCO 2005-22

Waterworks District # 40, Antelope Valley
Based on their 2005-06 Tax Sharing Ratios

Account No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2)* (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.428557910	42.8558%	0.006732341	0.002885198	-0.002926930	0.425630980
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112814	0.0113%	0.006732341	0.000000760	0.000000000	0.000112814
3.01 LA COUNTY LIBRARY	0.028853668	2.8854%	0.006732341	0.000194253	-0.000194253	0.028659415
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.173526804	17.3527%	0.006732341	0.001168242	-0.001168242	0.172358562
7.31 LAC FIRE-FFW	0.006085884	0.6086%	0.006732341	0.000040972	0.000000000	0.006085884
53.30 LANCASTER CEMETERY DISTRICT	0.001580304	0.1580%	0.006732341	0.000010639	-0.000010639	0.001569665
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001989171	0.1989%	0.006732341	0.000013392	-0.000013392	0.001975779
66.45 CO SANIT DIST NO 14 OPERATING	0.030263620	3.0264%	0.006732341	0.000203745	-0.000203745	0.030059875
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.0009935183	0.0935%	0.006732341	0.00006296	-0.00006296	0.000928887
186.01 CITY-LANCASTER TD #1 RP 6	0.067588245	6.7588%	0.006732341	0.000455027	-0.000455027	0.067133218
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018955357	1.8959%	0.006732341	0.000127641	-0.000127641	0.018831716
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001398666	0.1400%	0.006732341	0.00009423	Exempt	0.001399666
400.21 CHILDRENS INSTL TUITION FUND	0.002777854	0.2778%	0.006732341	0.000018701	Exempt	0.002777854
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.054909473	5.4909%	0.006732341	0.000369669	Exempt	0.054909473
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010518859	1.0519%	0.006732341	0.000070817	Exempt	0.010518859
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.000833673	0.0834%	0.006732341	0.00005613	Exempt	0.000833673
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096601814	9.6602%	0.006732341	0.000650356	Exempt	0.096601814
717.06 CO.SCH.SERV.FD.-ANTELOPE VALLEY	0.000354947	0.0355%	0.006732341	0.00002390	Exempt	0.000354947
717.07 ANTELOPE VY.UH.-ELEM SCH FD.	0.047327064	4.7327%	0.006732341	0.000318622	Exempt	0.047327064
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026623690	2.6824%	0.006732341	0.000180586	Exempt	0.026623690
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.00000%	0.006732341	0.000000000	0.005106164	
Total	1.000000000	100.0000%		0.006732341	-0.005106164	1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
- (2) Must total 100%.
- (3) Weighted average waterworks district share as verified by Auditor.
- (4) Must total share reflected in Column (3).
- (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
- (6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
 Account No.
 TRA:
 Effective Date:
 Annexation Number:

Waterworks District # 40 - ACO FUND
 51.75
 5711
 July 1, 2007
 40-108(4-173) LAFCO 2005-22

Waterworks District # 40, ACO FUND
 Based on their 2005-06 Tax Sharing Ratios

Account No. Taxing Agency	Current Tax Share	Percent	Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.425630980	42.5631%	0.006867180	0.002922885	-0.002966452	0.422665528
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112814	0.0113%	0.006867180	0.000000775	0.000000000	0.000112814
3.01 LA COUNTY LIBRARY	0.028659415	2.8659%	0.006867180	0.000196809	-0.000196809	0.028462606
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.172358562	17.2359%	0.006867180	0.001183617	-0.001183617	0.171174945
7.31 LAC FIRE-FFW	0.006085884	0.6086%	0.006867180	0.000041793	0.000000000	0.006085884
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.005106164	0.5106%	0.006867180	0.000035065	-0.000035065	0.005071099
53.30 LANCASTER CEMETERY DISTRICT	0.001569665	0.1570%	0.006867180	0.000010779	-0.000010779	0.001558886
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001975779	0.1976%	0.006867180	0.000013568	-0.000013568	0.001962211
66.45 CO SANIT DIST NO 14 OPERATING	0.030059875	3.0060%	0.006867180	0.000206427	-0.000206427	0.029853348
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000928887	0.0929%	0.006867180	0.000006379	-0.000006379	0.000092508
186.01 CITY-LANCASTER TD #1	0.067133218	6.7133%	0.006867180	0.000461016	-0.000461016	0.066677202
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018831716	1.8832%	0.006867180	0.000129321	-0.000129321	0.018702395
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.00000%	0.006867180	0.000000000	0.000000000	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.00000%	0.006867180	0.000000000	0.000000000	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001399666	0.1400%	0.006867180	0.00009612	Exempt	0.001399666
400.21 CHILDREN'S INSTL TUITION FUND	0.002777854	0.2778%	0.006867180	0.00019076	Exempt	0.002777854
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.054909473	5.4909%	0.006867180	0.000377073	Exempt	0.054909473
464.06 CO.SCH.SERV.FD-EASTSIDE UNION	0.010518859	1.0519%	0.006867180	0.00007235	Exempt	0.010518859
464.07 DEV CTR HDCPP MINOR EASTSIDE UN	0.000833673	0.0834%	0.006867180	0.00005725	Exempt	0.000833673
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096601814	9.6602%	0.006867180	0.000663382	Exempt	0.096601814
717.06 CO.SCH.SERV.FD-ANTELOPE VALLEY	0.000354947	0.0355%	0.006867180	0.00002437	Exempt	0.000354947
717.07 ANTELOPE VY UN.HI-ELEM SCH FD.	0.047327064	4.7327%	0.006867180	0.000325003	Exempt	0.047327064
792.04 ANTELOPE VY.J.T. COMMUNITY COLL.	0.026823690	2.6824%	0.006867180	0.000184203	Exempt	0.026823690
051.75 Waterworks Dist# 40 ACO FUND	0.000000000	0.00000%	0.006867180	0.000000000	0.000000000	0.005208433
Total	1.000000000	100.00000%		0.006867180	-0.005208433	1.000000000

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14
OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT,
THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF
DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY
APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY
TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED
AS ANNEXATION 40-108 (4-173), LOCAL AGENCY FORMATION COMMISSION
DESIGNATION 2005-22, TO LOS ANGELES COUNTY WATERWORKS
DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-108 (4-173) to Los Angeles County Waterworks District No. 40, Antelope Valley; and

WHEREAS, the Board of Directors of the Lancaster Cemetery District has not approved the Joint Resolution for the exchange of property tax revenue, which results from the annexation proposal identified as Annexation 40-108 (4-173) to Los Angeles County Waterworks District No. 40, Antelope Valley, and pursuant to Section 99.01(4) of the Revenue and Taxation Code; and

WHEREAS, the Board of Supervisors of the County of Los Angeles is, therefore, charged with the responsibility of determining the exchange of revenue, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Board of Supervisors of the County of Los Angeles has determined the amount of property tax revenue to be exchanged between the Lancaster Cemetery District and the Los Angeles County Waterworks District No. 40, Antelope Valley, as a result of Annexation 40-108 (4-173) as shown on the enclosed worksheets (Exhibits A and B).
2. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-108 (4-173) is approved and accepted.
3. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-108 (4-173) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
4. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-108 (4-173).
5. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 19 day of September, 2006, by
the following vote:

AYES: 5

NOES: 0

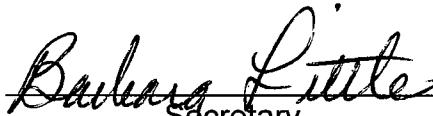
ABSENT: 0

ABSTAIN: 0



Chairperson, Board of Trustees
Antelope Valley Mosquito
& Vector Control

ATTEST:



Barbara Little
Secretary

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Waterworks District # 40 ANTELOPE VALLEY

047.04

5711

July 1, 2007

40-108(4-173) LAFCO 2005-22

Annexation To:
 Account No.
 TRA:
 Effective Date:
 Annexation Number:

Waterworks District # 40, Antelope Valley
Based on their 2005-06 Tax Sharing Ratios

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.428557910	42.8558%	0.006732341	0.002885198	-0.002926930	0.425630980
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112814	0.0113%	0.006732341	0.000000760	0.000000000	0.000112814
3.01 LA COUNTY LIBRARY	0.028853668	2.8854%	0.006732341	0.000194253	-0.000194253	0.028659415
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.173526804	17.3527%	0.006732341	0.001168242	-0.001168242	0.172358562
7.31 LAC FIRE-FFW	0.006085884	0.6086%	0.006732341	0.000040972	0.000000000	0.006085884
53.30 LANCASTER CEMETERY DISTRICT	0.001580304	0.1580%	0.006732341	0.000010639	-0.000010639	0.001569665
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001989171	0.1989%	0.006732341	0.000013392	-0.000013392	0.001975779
66.45 CO SANIT DIST NO 14 OPERATING	0.030263820	3.0264%	0.006732341	0.000203745	-0.000203745	0.030059875
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000935183	0.0935%	0.006732341	0.000006296	-0.000006296	0.000928887
186.01 CITY-LANCASTER TD #1 RP 6	0.067588245	6.7588%	0.006732341	0.000455027	-0.000455027	0.067133218
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018959357	1.8959%	0.006732341	0.000127641	-0.000127641	0.018831716
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001399666	0.1400%	0.006732341	0.00009423	Exempt	0.001399666
400.21 CHILDREN'S INSTL TUITION FUND	0.002777854	0.2778%	0.006732341	0.00018701	Exempt	0.002777854
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.054909473	5.4909%	0.006732341	0.000369669	Exempt	0.054909473
464.06 CO.SCH.SERV.FD.-EASTSIDE UNION	0.010518859	1.0519%	0.006732341	0.000070817	Exempt	0.010518859
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.000833673	0.0834%	0.006732341	0.00005613	Exempt	0.000833673
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096601814	9.6602%	0.006732341	0.000650356	Exempt	0.096601814
717.06 CO.SCH.SERV.FD.-ANTELOPE VALLEY	0.000354947	0.0355%	0.006732341	0.00002390	Exempt	0.000354947
717.07 ANTELOPE VY.UH.-ELEM SCH FD.	0.047327064	4.7327%	0.006732341	0.000318622	Exempt	0.047327064
792.04 ANTELOPE VY.J.T. COMMUNITY COLL.	0.026323690	2.6824%	0.006732341	0.000180586	Exempt	0.026823690
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006732341	0.000000000	0.005106164	
Total	1.000000000	100.0000%		0.006732341	-0.005106164	1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.
 (3) Weighted average waterworks district share as verified by Auditor.
 (4) Must total share reflected in Column (3).
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 (6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
 Account No.:
 TRA:
 Effective Date:
 Annexation Number:

Waterworks District # 40 - ACO FUND
 51.75
 5711
 July 1, 2007
 40-108(4-173) LAFCO 2005-22

Waterworks District # 40, ACO FUND
 Based on their 2005-06 Tax Sharing Ratios

Acct No. Taxing Agency	Current Tax Share	Percent	Proposed Dist Share	(4) = (2) * (3)	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
				(1)		
1.05 LOS ANGELES COUNTY GENERAL	0.425630980	42.5631%	0.006867180	0.002922885	-0.002965452	0.422665528
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112814	0.0113%	0.006867180	0.000000775	0.000000000	0.000112814
3.01 LA COUNTY LIBRARY	0.028659415	2.8659%	0.006867180	0.000196809	-0.000196809	0.028462606
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.172358562	17.2359%	0.006867180	0.001183617	-0.001183617	0.171174945
7.31 LAC FIRE-FFW	0.006085884	0.6086%	0.006867180	0.000041793	0.000000000	0.006085884
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.005106164	0.5106%	0.006867180	0.000035065	-0.000035065	0.005071099
53.30 LANCASTER CEMETERY DISTRICT	0.001569665	0.1570%	0.006867180	0.000010779	-0.000010779	0.001558886
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001975779	0.1976%	0.006867180	0.000013568	-0.000013568	0.001962211
66.45 CO SANIT DIST NO 14 OPERATING	0.030059875	3.0060%	0.006867180	0.000206427	-0.000206427	0.029853448
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000928887	0.0929%	0.006867180	0.000006379	-0.000006379	0.000922508
186.01 CITY-LANCASTER TD #1	0.067133218	6.7133%	0.006867180	0.000461016	-0.000461016	0.066872202
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018831716	1.8832%	0.006867180	0.000129321	-0.000129321	0.018702395
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001396666	0.1400%	0.006867180	0.00009612	Exempt	0.001399666
400.21 CHILDREN'S INSTIL TUITION FUND	0.002777854	0.2778%	0.006867180	0.000019076	Exempt	0.002777854
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.05490473	5.4909%	0.006867180	0.000377073	Exempt	0.05490473
464.06 CO SCH.SERV.FD.- EASTSIDE UNION	0.010518859	1.0519%	0.006867180	0.00007235	Exempt	0.010518859
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.000833673	0.0834%	0.006867180	0.00005725	Exempt	0.000833673
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.0966601814	9.6602%	0.006867180	0.000663382	Exempt	0.0966601814
717.06 CO SCH.SERV.FD.- ANTELOPE VALLEY	0.000354947	0.0355%	0.006867180	0.000002437	Exempt	0.000354947
717.07 ANTELOPE VY.UN.HI-ELEM SCH FD.	0.047322064	4.7322%	0.006867180	0.000325003	Exempt	0.047322064
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026823690	2.6824%	0.006867180	0.000184203	Exempt	0.026823690

051.75 Waterworks Dist # 40 ACO FUND

Total	1.000000000	100.0000%	0.000000000	0.000000000	0.005208433
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(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFVW.

(6) Final share distributions to be reflected in tax transfer resolution.

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14
OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT,
THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF
DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY
APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY
TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED
AS ANNEXATION 40-108 (4-173), LOCAL AGENCY FORMATION COMMISSION
DESIGNATION 2005-22, TO LOS ANGELES COUNTY WATERWORKS
DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-108 (4-173) to Los Angeles County Waterworks District No. 40, Antelope Valley; and

WHEREAS, the Board of Directors of the Lancaster Cemetery District has not approved the Joint Resolution for the exchange of property tax revenue, which results from the annexation proposal identified as Annexation 40-108 (4-173) to Los Angeles County Waterworks District No. 40, Antelope Valley, and pursuant to Section 99.01(4) of the Revenue and Taxation Code; and

WHEREAS, the Board of Supervisors of the County of Los Angeles is, therefore, charged with the responsibility of determining the exchange of revenue, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Board of Supervisors of the County of Los Angeles has determined the amount of property tax revenue to be exchanged between the Lancaster Cemetery District and the Los Angeles County Waterworks District No. 40, Antelope Valley, as a result of Annexation 40-108 (4-173) as shown on the enclosed worksheets (Exhibits A and B).
2. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-108 (4-173) is approved and accepted.
3. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-108 (4-173) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
4. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-108 (4-173).
5. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 25th day of October, 2006, by
the following vote:

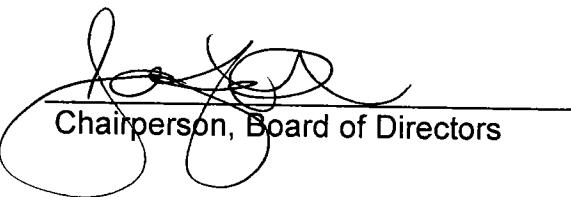
AYES: Three (3)

NOES: None

ABSENT: None

ABSTAIN: None

County Sanitation District No. 14
of Los Angeles County


Chairperson, Board of Directors

ATTEST:


Dr. Alma Horvath
Secretary

OCT 25 2006
Date

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:

Account No.

047.04

5711

Effective Date:

July 1, 2007

40-1084(173) LAFCO 2005-22

Annexation Number:

Waterworks District # 40, Antelope Valley

Based on their 2005-06 Tax Sharing Ratios

0.006732341

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.428557910	42.8558%	0.006732341	0.002885198	-0.002926930	0.425630980
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112814	0.0113%	0.006732341	0.000000760	0.000000000	0.000112814
3.01 L A COUNTY LIBRARY	0.028853668	2.8854%	0.006732341	0.000194253	-0.000194253	0.028659415
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.173526804	17.3527%	0.006732341	0.001168242	-0.001168242	0.172358562
7.31 L A C FIRE-FFVN	0.006085884	0.6086%	0.006732341	0.000040972	0.000000000	0.006085884
53.30 LANCASTER CEMETERY DISTRICT	0.001580304	0.1580%	0.006732341	0.000010639	-0.000010639	0.001569665
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001989171	0.1989%	0.006732341	0.000013392	-0.000013392	0.001975779
66.45 CO SANIT DIST NO 14 OPERATING	0.032636220	3.0264%	0.006732341	0.000203745	-0.000203745	0.030059875
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000935183	0.0935%	0.006732341	0.000062996	-0.000062996	0.000928887
186.01 CITY-LANCASTER TD #1 RP 6	0.067588245	6.7588%	0.006732341	0.000455027	-0.000455027	0.067133218
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018959357	1.8959%	0.006732341	0.000127641	-0.000127641	0.018831716
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001399666	0.1400%	0.006732341	0.000009423	Exempt	0.001399666
400.21 CHILDRENS INSTL TUITION FUND	0.002777854	0.2778%	0.006732341	0.000018701	Exempt	0.002777854
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.054909473	5.4909%	0.006732341	0.000369669	Exempt	0.054909473
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010518859	1.0519%	0.006732341	0.000070817	Exempt	0.010518859
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.000833673	0.0834%	0.006732341	0.000005613	Exempt	0.000833673
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.09601814	9.6602%	0.006732341	0.000650356	Exempt	0.09601814
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000354947	0.0355%	0.006732341	0.000002390	Exempt	0.000354947
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.047327064	4.7327%	0.006732341	0.000318622	Exempt	0.047327064
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026823690	2.6824%	0.006732341	0.000180586	Exempt	0.026823690

047.04 Waterworks Dist # 40 ANTELOPE VALLEY

Total	1.000000000	100.0000%	0.006732341	0.000000000	0.000000000	0.005106164
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(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFVN.

(6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Waterworks District # 40 - ACO FUND

51.75

5711

July 1, 2007

40-108(4-173) LAFCO 2005-22

Annexation To:

Account No.

TRA:

Effective Date:

Annexation Number:

Waterworks District # 40, ACO FUND
Based on their 2005-06 Tax Sharing Ratios

0.006867180

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.425630980	42.5631%	0.006867180	0.002922885	-0.002965452	0.422665528
1.20 LA. COUNTY ACCUM CAP OUTLAY	0.000112814	0.0113%	0.006867180	0.000000775	0.000000000	0.000112814
3.01 LA COUNTY LIBRARY	0.028659415	2.8659%	0.006867180	0.000198809	-0.000196809	0.028462606
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.172358562	17.2359%	0.006867180	0.001183617	-0.001183617	0.171174945
7.31 LAC FIRE-FFW	0.006085884	0.6086%	0.006867180	0.000047193	0.000000000	0.006085884
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.005106164	0.5106%	0.006867180	0.000035065	-0.000035065	0.005071099
53.30 LANCASTER CEMETERY DISTRICT	0.001569665	0.1570%	0.006867180	0.000010779	-0.000010779	0.001558886
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001975779	0.1976%	0.006867180	0.000003568	-0.000003568	0.001962211
66.45 CO SANIT DIST NO 14 OPERATING	0.030059875	3.0060%	0.006867180	0.000206427	-0.000206427	0.029853448
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000928887	0.0929%	0.006867180	0.000006379	-0.000006379	0.000922508
186.01 CITY-LANCASTER TD #1	0.067133218	6.7133%	0.006867180	0.000461016	-0.000461016	0.066672202
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018831716	1.8832%	0.006867180	0.000129321	-0.000129321	0.018702995
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001399666	0.1400%	0.006867180	0.000009612	Exempt	0.001399666
400.21 CHILDREN'S INSTL TUITION FUND	0.002777854	0.2778%	0.006867180	0.000019076	Exempt	0.002777854
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.054909473	5.4909%	0.006867180	0.000377073	Exempt	0.054909473
464.06 CO.SCH.SERV.FD.-EASTSIDE UNION	0.010518859	1.0519%	0.006867180	0.00007235	Exempt	0.010518859
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.000833673	0.0834%	0.006867180	0.000005725	Exempt	0.000833673
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096601814	9.6602%	0.006867180	0.000663382	Exempt	0.096601814
717.06 CO.SCH.SERV.FD.-ANTELOPE VALLEY	0.000354947	0.0355%	0.006867180	0.000002437	Exempt	0.000354947
717.07 ANTELOPE VY.JN.HI-ELEM SCH FD.	0.047327064	4.7327%	0.006867180	0.000325003	Exempt	0.047327064
792.04 ANTELOPE VY.J.T. COMMUNITY COLL.	0.026823690	2.6824%	0.006867180	0.000184203	Exempt	0.026823690

051.75 Waterworks Dist # 40 ACO FUND

Total	0.000000000	0.00000% 0.006867180	0.000000000	0.000000000	0.005208433
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(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14
OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT,
THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF
DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY
APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY
TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED
AS ANNEXATION 40-108 (4-173), LOCAL AGENCY FORMATION COMMISSION
DESIGNATION 2005-22, TO LOS ANGELES COUNTY WATERWORKS
DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-108 (4-173) to Los Angeles County Waterworks District No. 40, Antelope Valley; and

WHEREAS, the Board of Directors of the Lancaster Cemetery District has not approved the Joint Resolution for the exchange of property tax revenue, which results from the annexation proposal identified as Annexation 40-108 (4-173) to Los Angeles County Waterworks District No. 40, Antelope Valley, and pursuant to Section 99.01(4) of the Revenue and Taxation Code; and

WHEREAS, the Board of Supervisors of the County of Los Angeles is, therefore, charged with the responsibility of determining the exchange of revenue, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Board of Supervisors of the County of Los Angeles has determined the amount of property tax revenue to be exchanged between the Lancaster Cemetery District and the Los Angeles County Waterworks District No. 40, Antelope Valley, as a result of Annexation 40-108 (4-173) as shown on the enclosed worksheets (Exhibits A and B).
2. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-108 (4-173) is approved and accepted.
3. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-108 (4-173) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
4. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-108 (4-173).
5. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

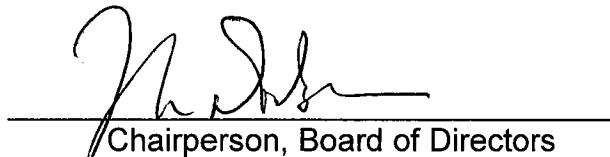
PASSED, APPROVED, AND ADOPTED this 27th day of September, 2006, by
the following vote:

AYES: Jim Dodson, Kathleen Burr, Steve Rodrigues, and Ann Gregg

NOES:

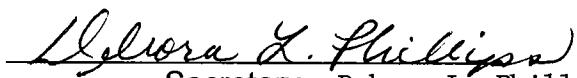
ABSENT:

ABSTAIN:



Chairperson, Board of Directors
Antelope Valley Resource
Conservation District

ATTEST:



Secretary Debora L. Phillips

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
 Account No.
 TRA:
 Effective Date:
 Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

047.04

5711

July 1, 2007

40-108/4-173) LAFCO 2005-22

Waterworks District # 40, Antelope Valley
Based on their 2005-06 Tax Sharing Ratios

Account No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.428557910	42.8558%	0.006732341	0.002885198	-0.002926930	0.425630980
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112814	0.0113%	0.006732341	0.000000760	0.000000000	0.000112814
3.01 LA COUNTY LIBRARY	0.028853668	2.8854%	0.006732341	0.000194253	-0.000194253	0.028659415
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.173526804	17.3522%	0.006732341	0.001168242	-0.001168242	0.172358562
7.31 LA CFIRE-FFW	0.006085884	0.6086%	0.006732341	0.000040972	0.000000000	0.006085884
53.30 LANCASTER CEMETERY DISTRICT	0.001580304	0.1580%	0.006732341	0.000010639	-0.000010639	0.001569665
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001989171	0.1989%	0.006732341	0.000013392	-0.000013392	0.001975779
66.45 CO SANIT DIST NO 14 OPERATING	0.030263620	3.0264%	0.006732341	0.0000203745	-0.0000203745	0.030059875
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000935183	0.0935%	0.006732341	0.000006296	-0.000006296	0.000928887
186.01 CITY-LANCASTER TD #1 RP 6	0.067588245	6.7588%	0.006732341	0.000455027	-0.000455027	0.067133218
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018569357	1.8959%	0.006732341	0.000127641	-0.000127641	0.018831716
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001399666	0.1400%	0.006732341	0.000009423	Exempt	0.001399666
400.21 CHILDRENS INSTL TUITION FUND	0.002277854	0.2778%	0.006732341	0.000018701	Exempt	0.002777854
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.054090473	5.4909%	0.006732341	0.000369669	Exempt	0.054909473
464.06 CO.SCH.SERV.FD.-EASTSIDE UNION	0.010518859	1.0519%	0.006732341	0.000070817	Exempt	0.010518859
464.07 DEV CTR HDCCPD MINOR EASTSIDE UN	0.000933673	0.0834%	0.006732341	0.000005613	Exempt	0.000833673
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096601814	9.6602%	0.006732341	0.000650356	Exempt	0.096601814
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000354947	0.0355%	0.006732341	0.000002390	Exempt	0.000354947
717.07 ANTELOPE VY.JT.-ELEM SCH FD.	0.047327064	4.7327%	0.006732341	0.000318622	Exempt	0.047327064
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.028823690	2.6824%	0.006732341	0.000180586	Exempt	0.026823690
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000% 100.0000%	0.006732341	0.000000000	0.005106164	0.005106164
Total	1.000000000	100.0000%	0.006732341	-0.005106164	1.000000000	1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
- (2) Must total 100%.
- (3) Weighted average waterworks district share as verified by Auditor.
- (4) Must total share reflected in Column (3).
- (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
- (6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Waterworks District # 40 - ACO FUND

51.75

5711

July 1, 2007

40-108(4-173) LAFCO 2005-22

Waterworks District # 40, ACO FUND
Based on their 2005-06 Tax Sharing Ratios

0.006867180

Acct No. Taxing Agency	Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.425630980	42.5631%	0.006867180	0.002922885	-0.002965452	0.422665528
1.20 LA. COUNTY ACCUM CAP OUTLAY	0.000112814	0.0113%	0.006867180	0.000000775	0.000000000	0.000112814
3.01 LA COUNTY LIBRARY	0.028659415	2.8659%	0.006867180	0.000196809	-0.000196809	0.028462606
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.172358562	17.2359%	0.006867180	0.001183617	-0.001183617	0.171174945
7.31 LAC FIRE-FFW	0.006085884	0.6086%	0.006867180	0.000041793	0.000000000	0.006085884
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.005106164	0.5106%	0.006867180	0.000035065	-0.000035065	0.0005071099
53.30 LANCASTER CEMETERY DISTRICT	0.001569665	0.1570%	0.006867180	0.000010779	-0.000010779	0.001558886
61.05 ANTELOPE VLY MOSQ. & VECTOR CONTR	0.001975779	0.1976%	0.006867180	0.000013568	-0.000013568	0.001962211
66.45 CO SANIT DIST NO 14 OPERATING	0.030059875	3.0060%	0.006867180	0.000206427	-0.000206427	0.029853448
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000923887	0.0929%	0.006867180	0.000006379	-0.000006379	0.000922508
186.01 CITY-LANCASTER TD #1	0.067133218	6.7133%	0.006867180	0.000461016	-0.000461016	0.066672202
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018833176	1.8832%	0.006867180	0.000129321	-0.000129321	0.018702395
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001399666	0.1400%	0.006867180	0.00009612	Exempt	0.001399666
400.21 CHILDREN'S INSTL TUITION FUND	0.002777754	0.2778%	0.006867180	0.00019076	Exempt	0.002777754
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.054909473	5.4909%	0.006867180	0.000377073	Exempt	0.054909473
464.06 CO.SCH.SERV.F.D.- EASTSIDE UNION	0.010518859	1.0519%	0.006867180	0.00007235	Exempt	0.010518859
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.000833673	0.0834%	0.006867180	0.000005725	Exempt	0.000833673
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.0966601814	9.6602%	0.006867180	0.000663382	Exempt	0.0966601814
717.06 CO.SCH.SERV.F.D.- ANTELOPE VALLEY	0.000354947	0.0355%	0.006867180	0.00002437	Exempt	0.000354947
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.047320764	4.7327%	0.006867180	0.000325003	Exempt	0.047320764
792.04 ANTELOPE VY.J.T. COMMUNITY COLL.	0.026823690	2.6824%	0.006867180	0.000184203	Exempt	0.026823690

051.75 Waterworks Dist # 40 ACO FUND

Total	0.000000000	0.00000% 0.006867180	0.000000000	0.000000000	0.005208433
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(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.0000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14
OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT,
THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF
DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY
APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY
TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED
AS ANNEXATION 40-108 (4-173), LOCAL AGENCY FORMATION COMMISSION
DESIGNATION 2005-22, TO LOS ANGELES COUNTY WATERWORKS
DISTRICT NO. 40, ANTELOPE VALLEY**

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-108 (4-173) to Los Angeles County Waterworks District No. 40, Antelope Valley; and

WHEREAS, the Board of Directors of the Lancaster Cemetery District has not approved the Joint Resolution for the exchange of property tax revenue, which results from the annexation proposal identified as Annexation 40-108 (4-173) to Los Angeles County Waterworks District No. 40, Antelope Valley, and pursuant to Section 99.01(4) of the Revenue and Taxation Code; and

WHEREAS, the Board of Supervisors of the County of Los Angeles is, therefore, charged with the responsibility of determining the exchange of revenue, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Board of Supervisors of the County of Los Angeles has determined the amount of property tax revenue to be exchanged between the Lancaster Cemetery District and the Los Angeles County Waterworks District No. 40, Antelope Valley, as a result of Annexation 40-108 (4-173) as shown on the enclosed worksheets (Exhibits A and B).
2. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-108 (4-173) is approved and accepted.
3. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-108 (4-173) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
4. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-108 (4-173).
5. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED AND ADOPTED this 12th day of December, 2006, by the following vote:

AYES: Council Members: Jeffra, Smith, Visokey, Vice Mayor Sileo, Mayor Hearns

NOES: None

ABSENT: None

ABSTAIN: None



Henry W. Hearns, Mayor
Lancaster, CA

ATTEST:



Geri K. Bryan, CMC
City Clerk
Lancaster, CA

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:

Account No.

047.04

5711

TRA:

Effective Date:

July 1, 2007

Annexation Number:
40-108(4-173) LAFCO 2005-22

Waterworks District # 40, Antelope Valley

Based on their 2005-06 Tax Sharing Ratios

0.006732341

Account No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.428557910	42.8558%	0.006732341	0.002885198	-0.002926930	0.425630980
1.20 LA. COUNTY ACCUM CAP OUTLAY	0.000112814	0.0113%	0.006732341	0.000000760	0.000000000	0.000112814
3.01 LA COUNTY LIBRARY	0.028853668	2.8854%	0.006732341	0.000194253	-0.000194253	0.028659415
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.173526804	17.3527%	0.006732341	0.001168242	-0.001168242	0.172358562
7.31 LA C FIRE-FFV	0.006085884	0.6086%	0.006732341	0.000040972	0.000000000	0.006085884
53.30 LANCASTER CEMETERY DISTRICT	0.001580304	0.1580%	0.006732341	0.000010639	-0.000010639	0.001569865
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001989171	0.1989%	0.006732341	0.000013392	-0.000013392	0.001975779
66.45 CO SANIT DIST NO 14 OPERATING	0.032263620	3.0264%	0.006732341	0.000203745	-0.000203745	0.030059875
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000935183	0.0935%	0.006732341	0.000006296	-0.000006296	0.000928887
186.01 CITY-LANCASTER TD #1 RP 6	0.067588245	6.7588%	0.006732341	0.000455027	-0.000455027	0.067133218
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018959357	1.8959%	0.006732341	0.000127641	-0.000127641	0.018831716
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001399666	0.1400%	0.006732341	0.000009423	Exempt	0.001399666
400.21 CHILDREN'S INSTIL TUITION FUND	0.002777854	0.2778%	0.006732341	0.000018701	Exempt	0.002777854
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.054909473	5.4909%	0.006732341	0.000369669	Exempt	0.054909473
464.06 CO.SCH.SERV./FD.- EASTSIDE UNION	0.010518859	1.0519%	0.006732341	0.000070817	Exempt	0.010518859
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.000833673	0.0834%	0.006732341	0.000005613	Exempt	0.000833673
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096601814	9.6602%	0.006732341	0.000650356	Exempt	0.096601814
717.06 CO.SCH.SERV./FD.- ANTELOPE VALLEY	0.000354947	0.0355%	0.006732341	0.000002390	Exempt	0.000354947
717.07 ANTELOPE VY.JN.HI.-ELEM SCH FD.	0.047327064	4.7327%	0.006732341	0.000318622	Exempt	0.047327064
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026823690	2.6824%	0.006732341	0.000180586	Exempt	0.026823690
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006732341	0.000000000	0.000000000	0.005106164
Total	1.000000000	100.0000%	0.006732341	-0.005106164	1.000000000	

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.
 (3) Weighted average waterworks district share as verified by Auditor.
 (4) Must total share reflected in Column (3).
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFV.
 (6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:

Account No.

51.75

5711

TRA:

Effective Date:

July 1, 2007
40-108(4-173) LAFCO 2005-22

Annexation Number:

Waterworks District # 40, ACO FUND
Based on their 2005-06 Tax Sharing Ratios

0.0068867180

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.425630980	42.5631%	0.0068867180	0.00922885	-0.002965452	0.422665528
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112814	0.0113%	0.0068867180	0.00000775	0.000000000	0.0000112814
3.01 L.A. COUNTY LIBRARY	0.028659415	2.8659%	0.0068867180	0.000196809	-0.000196809	0.028462606
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.172358562	17.2359%	0.0068867180	0.001183617	-0.001183617	0.171114945
7.31 L.A.C FIRE-FFV	0.006085884	0.6086%	0.0068867180	0.000041793	0.000000000	0.006085884
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.005106164	0.5106%	0.0068867180	0.000035065	-0.000035065	0.005071099
53.30 LANCASTER CEMETERY DISTRICT	0.001569665	0.1570%	0.0068867180	0.000010779	-0.000010779	0.001558886
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001975779	0.1976%	0.0068867180	0.000013568	-0.000013568	0.001962211
66.45 CO SANIT DIST NO 14 OPERATING	0.030059875	3.0060%	0.0068867180	0.000206427	-0.000206427	0.029853448
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000928887	0.0929%	0.0068867180	0.00006379	-0.00006379	0.0000922508
186.01 CITY-LANCASTER TD #1	0.067133218	6.7133%	0.0068867180	0.000461016	-0.000461016	0.066672202
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018831716	1.8832%	0.0068867180	0.000129321	-0.000129321	0.018702395
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.00000%	0.0068867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.0068867180	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001398666	0.1400%	0.0068867180	0.00009612	Exempt	0.001399666
400.21 CHILDREN'S INSTIL TUITION FUND	0.002777854	0.2778%	0.0068867180	0.000019076	Exempt	0.002777854
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.054909473	5.4909%	0.0068867180	0.000377073	Exempt	0.054909473
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010518859	1.0519%	0.0068867180	0.000072235	Exempt	0.010518859
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.000833673	0.0834%	0.0068867180	0.00005725	Exempt	0.000833673
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096601814	9.6602%	0.0068867180	0.000663382	Exempt	0.096601814
717.06 CO.SCH.SERV.FD.-ANTELOPE VALLEY	0.000354947	0.3555%	0.0068867180	0.00002437	Exempt	0.000354947
717.07 ANTELOPE VY.UH.-ELEM SCH FD.	0.047327064	4.7327%	0.0068867180	0.000325003	Exempt	0.047327064
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.0266823690	2.6824%	0.0068867180	0.000184203	Exempt	0.0266823690

051.75 Waterworks Dist # 40 ACO FUND

Total	1.000000000	100.0000%	0.000000000	0.000000000	0.005208433
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(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFV.

(6) Final share distributions to be reflected in tax transfer resolution.

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14
OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT,
THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF
DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY
APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY
TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED
AS ANNEXATION 40-108 (4-173), LOCAL AGENCY FORMATION COMMISSION
DESIGNATION 2005-22, TO LOS ANGELES COUNTY WATERWORKS
DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-108 (4-173) to Los Angeles County Waterworks District No. 40, Antelope Valley; and

WHEREAS, the Board of Directors of the Lancaster Cemetery District has not approved the Joint Resolution for the exchange of property tax revenue, which results from the annexation proposal identified as Annexation 40-108 (4-173) to Los Angeles County Waterworks District No. 40, Antelope Valley, and pursuant to Section 99.01(4) of the Revenue and Taxation Code; and

WHEREAS, the Board of Supervisors of the County of Los Angeles is, therefore, charged with the responsibility of determining the exchange of revenue, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Board of Supervisors of the County of Los Angeles has determined the amount of property tax revenue to be exchanged between the Lancaster Cemetery District and the Los Angeles County Waterworks District No. 40, Antelope Valley, as a result of Annexation 40-108 (4-173) as shown on the enclosed worksheets (Exhibits A and B).
2. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-108 (4-173) is approved and accepted.
3. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-108 (4-173) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
4. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-108 (4-173).
5. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 10 day of OCT, 2006, by
the following vote:

AYES: 6

NOES: 0

ABSENT: 1

ABSTAIN: 0

Randy D. Butledge

Chairperson, Board of Directors
Antelope Valley-East Kern Water Agency

ATTEST:

May L. Mer
Secretary

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
 Account No.
 TRA:
 Effective Date:
 Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

047.04

5711

July 1, 2007

40-108(4-173) LAFCO 2005-22

Waterworks District # 40, Antelope Valley
Based on their 2005-06 Tax Sharing Ratios

Account No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.428557910	42.8558%	0.006732341	0.002885198	-0.002926930	0.425630980
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112814	0.0113%	0.006732341	0.000000760	0.000000000	0.000112814
3.01 LA COUNTY LIBRARY	0.028853868	2.8854%	0.006732341	0.000194253	-0.000194253	0.028659415
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.173526804	17.3527%	0.006732341	0.001168242	-0.001168242	0.172358562
7.31 LAC FIRE-FFW	0.006085684	0.6086%	0.006732341	0.000040972	0.000000000	0.006085884
53.30 LANCASTER CEMETERY DISTRICT	0.001580304	0.1580%	0.006732341	0.000010639	-0.000010639	0.001569665
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001989171	0.1989%	0.006732341	0.000013392	-0.000013392	0.001975779
66.45 CO SANIT DIST NO 14 OPERATING	0.030263620	3.0264%	0.006732341	0.000203745	-0.000203745	0.030059875
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000935183	0.0935%	0.006732341	0.000006296	-0.000006296	0.000928887
186.01 CITY-LANCASTER TD #1 RP 6	0.067588245	6.7588%	0.006732341	0.000455027	-0.000455027	0.067133218
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018959357	1.8959%	0.006732341	0.000127641	-0.000127641	0.018831716
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001399666	0.1400%	0.006732341	0.00009423	Exempt	0.001399666
400.21 CHILDRENS INSTL TUITION FUND	0.002777854	0.2778%	0.006732341	0.000018701	Exempt	0.002777854
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.054909473	5.4909%	0.006732341	0.000369669	Exempt	0.054909473
464.06 CO.SCH.SERV.FD.- EASTSIDE UNION	0.010518859	1.0519%	0.006732341	0.000070817	Exempt	0.010518859
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.000333673	0.0834%	0.006732341	0.000005613	Exempt	0.000833673
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096601814	9.6602%	0.006732341	0.000650356	Exempt	0.096601814
717.06 CO.SCH.SERV.FD.-ANTELOPE VALLEY	0.000354947	0.0355%	0.006732341	0.00002390	Exempt	0.000354947
717.07 ANTELOPE VY.JT. ELEM SCH FD.	0.047327064	4.7327%	0.006732341	0.000318622	Exempt	0.047327064
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026623690	2.6824%	0.006732341	0.000180556	Exempt	0.026623690

047.04 Waterworks Dist # 40 ANTELOPE VALLEY

Total	0.000000000	0.00000% 100.0000%	0.006732341	0.000000000	0.000000000	0.005106164
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- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.
 (3) Weighted average waterworks district share as verified by Auditor.
 (4) Must total share reflected in Column (3).
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 (6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:

Account No.

51.75

5711

Effective Date:

July 1, 2007

40-108(4-173) LAFCO 2005-22

Waterworks District # 40, ACO FUND
Based on their 2005-06 Tax Sharing Ratios

0.0006867180

Acct No. Taxing Agency	Current Tax Share	(2) = (1) / Total Percent	Proposed Dist Share	(3) (4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.425630980	42.5631%	0.006867180	0.002922885	-0.002965452	0.422685528
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112814	0.0113%	0.006867180	0.000000775	0.000000000	0.000112814
3.01 L.A COUNTY LIBRARY	0.028659415	2.8659%	0.006867180	0.000196809	-0.00196809	0.028462606
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.172353562	17.2359%	0.006867180	0.001183617	-0.001183617	0.171174945
7.31 LAC FIRE-FFW	0.006085884	0.6086%	0.006867180	0.000041793	0.000000000	0.000085884
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.005106164	0.5106%	0.006867180	0.000035065	-0.000035065	0.00003071099
53.30 LANCASTER CEMETERY DISTRICT	0.001563665	0.1570%	0.006867180	0.000010779	-0.000010779	0.001558886
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001975779	0.1976%	0.006867180	0.000013568	-0.000013568	0.001962211
66.45 CO SANIT DIST NO 14 OPERATING	0.0300553875	3.0060%	0.006867180	0.000206427	-0.000206427	0.029853448
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000923887	0.0929%	0.006867180	0.000006379	-0.000006379	0.0000922508
186.01 CITY-LANCASTER TD #1	0.067133218	6.7133%	0.006867180	0.000461016	-0.000461016	0.0669672202
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018833716	1.8832%	0.006867180	0.000129321	-0.000129321	0.018702395
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.00000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.00000%	0.006867180	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001399666	0.1400%	0.006867180	0.00009612	Exempt	0.001399666
400.21 CHILDREN'S INSTIL TUITION FUND	0.002777854	0.2778%	0.006867180	0.000019076	Exempt	0.002777854
464.01 EASTSIDE UNION SCHOOL DISTRICT	0.054909473	5.4909%	0.006867180	0.000377073	Exempt	0.054909473
464.06 CO.SCH.SERV.FD.-EASTSIDE UNION	0.010518859	1.0519%	0.006867180	0.00007235	Exempt	0.010518859
464.07 DEV CTR HDCPD MINOR EASTSIDE UN	0.000833673	0.0834%	0.006867180	0.00005725	Exempt	0.000833673
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096601814	9.6602%	0.006867180	0.000663382	Exempt	0.096601814
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000354947	0.0355%	0.006867180	0.00002437	Exempt	0.000354947
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.047322064	4.7327%	0.006867180	0.000325003	Exempt	0.047322064
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026822690	2.6824%	0.006867180	0.000184203	Exempt	0.0268223690

051.75 Waterworks Dist # 40 ACO FUND

Total	1.000000000	100.0000%	0.000000000	0.000000000	0.005208433
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(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFN.

(6) Final share distributions to be reflected in tax transfer resolution.

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14
OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT,
THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF
DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY
APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY
TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED
AS ANNEXATION 40-109 (4-174), LOCAL AGENCY FORMATION COMMISSION
DESIGNATION 2005-37, TO LOS ANGELES COUNTY WATERWORKS
DISTRICT NO. 40, ANTELOPE VALLEY**

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-109 (4-174) to Los Angeles County Waterworks District No. 40, Antelope Valley; and

WHEREAS, the Board of Directors of the Lancaster Cemetery District has not approved the Joint Resolution for the exchange of property tax revenue, which results from the annexation proposal identified as Annexation 40-109 (4-174) to Los Angeles County Waterworks District No. 40, Antelope Valley, and pursuant to Section 99.01(4) of the Revenue and Taxation Code; and

WHEREAS, the Board of Supervisors of the County of Los Angeles is, therefore, charged with the responsibility of determining the exchange of revenue, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Board of Supervisors of the County of Los Angeles has determined the amount of property tax revenue to be exchanged between the Lancaster Cemetery District and the Los Angeles County Waterworks District No. 40, Antelope Valley, as a result of Annexation 40-109 (4-174) as shown on the enclosed worksheets (Exhibits A and B).
2. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-109 (4-174) is approved and accepted.
3. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-109 (4-174) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
4. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-109 (4-174).
5. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

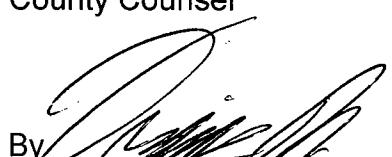
The foregoing Resolution was adopted on the ____ day of _____, 2007,
by the Board of Supervisors of the County of Los Angeles as the governing body of the
Los Angeles County Waterworks District No. 40, Antelope Valley.

SACHI A. HAMAI
Executive Officer of the
Board of Supervisors of the
County of Los Angeles

By _____
Deputy

APPROVED AS TO FORM:

RAYMOND G. FORTNER, JR.
County Counsel

By 
Deputy

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
 Account No.
 TRA:
 Effective Date:

Waterworks District # 40 ANTELOPE VALLEY
 047.04
 5870
 July 1, 2007

Annexation Number:
 Annexation Number:

40-109(4-174) LAFCO 2005-37

Waterworks District # 40, Antelope Valley
 Based on their 2005-06 Tax Sharing Ratios

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.428818304	42.8818%	0.006732341	0.002886951	-0.002928716	0.425889588
1.20 LA COUNTY ACCUM CAP OUTLAY	0.00112884	0.0113%	0.006732341	0.000000760	0.000000000	0.000112884
3.01 LA COUNTY LIBRARY	0.0288686023	2.8868%	0.006732341	0.000194349	-0.001194349	0.028673674
7.30 CONSOL FIRE PRO.DIST.OF L.A.CO.	0.173609386	17.3609%	0.006732341	0.001168798	-0.001168798	0.172440588
7.31 LAC FIRE-FFW	0.006090809	0.6091%	0.006732341	0.000041005	0.000000000	0.006090809
53.30 LANCASTER CEMETERY DISTRICT	0.001581137	0.1581%	0.006732341	0.000010645	-0.000010645	0.001570492
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001990193	0.1990%	0.006732341	0.000013399	-0.000013399	0.001976794
66.45 CO SANIT DIST NO 14 OPERATING	0.029768748	2.9769%	0.006732341	0.000200413	-0.000200413	0.029568335
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000935660	0.0935%	0.006732341	0.000006299	-0.000006299	0.000929361
186.01 CITY-LANCASTER TD #1 RP 6	0.067561043	6.7561%	0.006732341	0.00454844	-0.00454844	0.067106199
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018988627	1.8969%	0.006732341	0.000127703	-0.000127703	0.018840924
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001400525	0.140%	0.006732341	0.00009429	Exempt	0.001400525
400.21 CHILDREN'S INSTL TUITION FUND	0.002779558	0.2780%	0.006732341	0.00018713	Exempt	0.002779558
529.01 LANCASTER SCHOOL DISTRICT	0.054943149	5.4943%	0.006732341	0.00369896	Exempt	0.054943149
529.06 CO.SCH.SERV.FD.-LANCASTER	0.010525309	1.0525%	0.006732341	0.000070860	Exempt	0.010525309
529.07 DEV CTR HDCPD MINOR LANCASTER	0.000834184	0.0834%	0.006732341	0.000005616	Exempt	0.000834184
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096661062	9.6661%	0.006732341	0.00650755	Exempt	0.096661062
717.06 CO.SCH.SERV.FD.-ANTELOPE VALLEY	0.000355165	0.0355%	0.006732341	0.00002391	Exempt	0.000355165
717.07 ANTELOPE VY UN.HI.-ELEM SCH FD.	0.047356090	4.7356%	0.006732341	0.00318817	Exempt	0.047356090
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.0268640144	2.6840%	0.006732341	0.00180697	Exempt	0.0268640144
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006732341	0.000000000	0.000000000	0.005105166
Total	1.000000000	100.0000%		0.006732341	-0.005105166	1.000000000

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.
 (3) Weighted average waterworks district share as verified by Auditor.
 (4) Must total share reflected in Column (3).
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 (6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Waterworks District # 40 - ACO FUND

51.75

5870

July 1, 2007

40-109(4-174) LAFCO 2005-37

Waterworks District # 40, ACO FUND
Based on their 2005-06 Tax Sharing Ratios**0.006867180**

Account No. Taxing Agency	Current Tax Share	Percent	Proposed Dist Share	Alloc of Dist Share	Allocation Adjustments	(5)	(6) = (1) + (5) New Net Share
						(1)	
1.05 LOS ANGELES COUNTY GENERAL	0.425889588	42.5890%	0.006867180	0.00294660	-0.002967262	0.42292325	
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112884	0.0113%	0.006867180	0.000000775	0.000000000	0.000112884	
3.01 LA COUNTY LIBRARY	0.028673674	2.8674%	0.006867180	0.000196907	-0.000196907	0.028476766	
7.30 CONSOL. FIRE PRO.DIST OF L.A.CO.	0.172440588	17.2441%	0.006867180	0.001184181	-0.001184181	0.171256408	
7.31 LAC FIRE-FFW	0.00690809	0.6091%	0.006867180	0.000041827	0.000000000	0.00690809	
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.005105166	0.5105%	0.006867180	0.000035058	-0.000035058	0.005070108	
53.30 LANCASTER CEMETERY DISTRICT	0.001570492	0.1570%	0.006867180	0.000010785	-0.000010785	0.001559707	
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001976794	0.1977%	0.006867180	0.000013575	-0.000013575	0.001963219	
66.45 CO SANIT DIST NO 14 OPERATING	0.029566335	2.9566%	0.006867180	0.000203051	-0.000203051	0.029365284	
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000929361	0.0929%	0.006867180	0.000006382	-0.000006382	0.000922979	
186.01 CITY-LANCASTER TD #1	0.067106199	6.7106%	0.006867180	0.000460830	-0.000460830	0.066645369	
300.10 ANTELOPE VY-EAST KERN WATER AGY	0.018840924	1.8841%	0.006867180	0.000129384	-0.000129384	0.018711540	
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000	
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000	
400.15 COUNTY SCHOOL SERVICES	0.001400525	0.1401%	0.006867180	0.000009618	Exempt	0.001400525	
400.21 CHILDREN'S INSTL TUITION FUND	0.002779558	0.27780%	0.006867180	0.000019088	Exempt	0.002779558	
529.01 LANCASTER SCHOOL DISTRICT	0.054943149	5.4943%	0.006867180	0.000377304	Exempt	0.054943149	
529.06 CO.SCH.SERV.FD- LANCASTER	0.010525309	1.0525%	0.006867180	0.000072279	Exempt	0.010525309	
529.07 DEV CTR HDCPD MINOR LANCASTER	0.000834184	0.0834%	0.006867180	0.00005728	Exempt	0.000834184	
7117.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096661062	9.6661%	0.006867180	0.000663789	Exempt	0.096661062	
7117.06 CO.SCH.SERV.FD- ANTELOPE VALLEY	0.000355165	0.0355%	0.006867180	0.00002439	Exempt	0.000355165	
7117.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.047356090	4.7356%	0.006867180	0.00035203	Exempt	0.047356090	
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026840144	2.6840%	0.006867180	0.000184316	Exempt	0.026840144	

051.75 Waterworks Dist # 40 ACO FUND

Total	0.000000000	0.0000%	0.006867180	0.000000000	0.000000000	0.005207416
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(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.0000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14
OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT,
THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF
DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY
APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY
TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED
AS ANNEXATION 40-109 (4-174), LOCAL AGENCY FORMATION COMMISSION
DESIGNATION 2005-37, TO LOS ANGELES COUNTY WATERWORKS
DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-109 (4-174) to Los Angeles County Waterworks District No. 40, Antelope Valley; and

WHEREAS, the Board of Directors of the Lancaster Cemetery District has not approved the Joint Resolution for the exchange of property tax revenue, which results from the annexation proposal identified as Annexation 40-109 (4-174) to Los Angeles County Waterworks District No. 40, Antelope Valley, and pursuant to Section 99.01(4) of the Revenue and Taxation Code; and

WHEREAS, the Board of Supervisors of the County of Los Angeles is, therefore, charged with the responsibility of determining the exchange of revenue, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Board of Supervisors of the County of Los Angeles has determined the amount of property tax revenue to be exchanged between the Lancaster Cemetery District and the Los Angeles County Waterworks District No. 40, Antelope Valley, as a result of Annexation 40-109 (4-174) as shown on the enclosed worksheets (Exhibits A and B).
2. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-109 (4-174) is approved and accepted.
3. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-109 (4-174) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
4. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-109 (4-174).
5. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 19 day of September, 2006, by
the following vote:

AYES: 5

NOES: 0

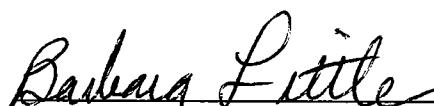
ABSENT: 0

ABSTAIN: 0



Chairperson, Board of Trustees
Antelope Valley Mosquito
& Vector Control

ATTEST:



Barbara Little
Secretary

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
 Account No.
 TRA:

Effective Date:
 Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

047-04

5870

July 1, 2007
 40-1094174) LAFCO 2005-37Waterworks District # 40, Antelope Valley
 Based on their 2005-06 Tax Sharing Ratios

Account No.	Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.4228818304	42.8818%	0.006732341	0.002886951	-0.002928716	0.425889588	
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112884	0.0113%	0.006732341	0.000000760	0.000000000	0.000112884	
3.01 L.A. COUNTY LIBRARY	0.028868023	2.8868%	0.006732341	0.00194349	-0.000194349	0.028673674	
7.30 CONSOL. FIRE PRO.DIST.OF L.A.C.O.	0.1173609386	17.3609%	0.006732341	0.01168798	-0.001168798	0.1724440588	
7.31 L.A. C FIRE-FFW	0.006090809	0.6091%	0.006732341	0.000041005	0.000000000	0.006090809	
53.30 LANCASTER CEMETERY DISTRICT	0.001581137	0.1581%	0.006732341	0.000010645	-0.000010645	0.001570492	
61.05 ANTELOPE VLY MOSQ. & VECTOR CONTR	0.0011990193	0.1990%	0.006732341	0.000013399	-0.000013399	0.001976794	
66.45 CO SANIT DIST NO 14 OPERATING	0.029768748	2.9769%	0.006732341	0.00200413	-0.000200413	0.029568335	
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000935660	0.0936%	0.006732341	0.000006299	-0.000006299	0.000929361	
186.01 CITY-LANCASTER TD #1 RP 6	0.067561043	6.7561%	0.006732341	0.000454844	-0.000454844	0.067106199	
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018968627	1.8969%	0.006732341	0.000127703	-0.000127703	0.018840924	
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000	
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000	
400.15 COUNTY SCHOOL SERVICES	0.001400525	0.1401%	0.006732341	0.000009429	Exempt	0.001400525	
400.21 CHILDREN'S INSTL TUITION FUND	0.0027779558	0.2780%	0.006732341	0.000018713	Exempt	0.0027779558	
529.01 LANCASTER SCHOOL DISTRICT	0.054943149	5.4943%	0.006732341	0.000369896	Exempt	0.054943149	
529.06 CO SCH.SERV/FD.-LANCASTER	0.010525309	1.0525%	0.006732341	0.000070860	Exempt	0.010525309	
529.07 DEV CTR HDCPD MINOR LANCASTER	0.000834184	0.0834%	0.006732341	0.000005616	Exempt	0.000834184	
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096661062	9.6661%	0.006732341	0.000650755	Exempt	0.096661062	
717.06 CO SCH.SERV/FD.- ANTELOPE VALLEY	0.000355165	0.0355%	0.006732341	0.000002391	Exempt	0.000355165	
717.07 ANTELOPE VY.UN.HI-ELEM SCH FD.	0.047356090	4.7356%	0.006732341	0.000318817	Exempt	0.047356090	
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026840144	2.6840%	0.006732341	0.000180697	Exempt	0.026840144	
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006732341	0.000000000	0.000000000	0.005105166	
Total	1.000000000	100.0000%	0.006732341	-0.005105166	1.000000000	0.005105166	

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Waterworks District # 40 - ACO FUND

51.75

5870

July 1, 2007

40-109(4-174) LAFCO 2005-37

Annexation To:

Account No.

TRA:

Effective Date:

Annexation Number:

Waterworks District # 40, ACO FUND
Based on their 2005-06 Tax Sharing Ratios

0.006867180

Acct No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
105 LOS ANGELES COUNTY GENERAL	0.4258895988	42.5890%	0.006867180	0.002924660	-0.002967262	0.422992325
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.0001128884	0.0113%	0.006867180	0.000000775	0.000000000	0.000112884
3.01 LA COUNTY LIBRARY	0.028673674	2.8674%	0.006867180	0.000196907	-0.000196907	0.028476766
7.30 CONSOL. FIRE PRO.DIST.OF L.A.C.O.	0.172440588	17.2441%	0.006867180	0.001184181	-0.001184181	0.171256408
7.31 LAC FIRE-FFW	0.006090899	0.6091%	0.006867180	0.000041827	0.000000000	0.006090899
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.005105166	0.5105%	0.006867180	0.000035058	-0.000035058	0.005070108
53.30 LANCASTER CEMETERY DISTRICT	0.001570492	0.1570%	0.006867180	0.000010785	-0.000010785	0.001559707
61.05 ANTELOPE VLY MOSQ. & VECTOR CONTR	0.001976794	0.1977%	0.006867180	0.000013575	-0.000013575	0.001963219
66.45 CO SANIT DIST NO 14 OPERATING	0.029566835	2.9568%	0.006867180	0.000020351	-0.000020351	0.029365284
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000929361	0.0929%	0.006867180	0.000006382	-0.000006382	0.000922979
186.01 CITY-LANCASTER TD #1	0.067106199	6.7106%	0.006867180	0.000460830	-0.000460830	0.066645369
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018840924	1.8841%	0.006867180	0.000129384	-0.000129384	0.018711540
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001400525	0.1401%	0.006867180	0.00009618	Exempt	0.001400525
400.21 CHILDREN'S INSTL TUITION FUND	0.002775558	0.2780%	0.006867180	0.000019088	Exempt	0.002779558
529.01 LANCASTER SCHOOL DISTRICT	0.054943149	5.4943%	0.006867180	0.000377304	Exempt	0.054943149
529.06 CO.SCH.SERV.FD:- LANCASTER	0.010523309	1.0525%	0.006867180	0.000072279	Exempt	0.010525309
529.07 DEV CTR HDCPD MINOR LANCASTER	0.000834184	0.0834%	0.006867180	0.00005728	Exempt	0.000834184
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096661062	9.6661%	0.006867180	0.00063789	Exempt	0.096661062
717.06 CO.SCH.SERV.FD:- ANTELOPE VALLEY	0.000355165	0.0355%	0.006867180	0.00002439	Exempt	0.000355165
717.07 ANTELOPE VY UN.HI.-ELEM SCH FD.	0.047356909	4.7356%	0.006867180	0.000325203	Exempt	0.047356909
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026840144	2.6840%	0.006867180	0.000184316	Exempt	0.026840144

051.75 Waterworks Dist # 40 ACO FUND

Total	1.000000000	100.0000%	0.000000000	0.000000000	0.005207416
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(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFN.

(6) Final share distributions to be reflected in tax transfer resolution.

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14
OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT,
THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF
DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY
APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY
TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED
AS ANNEXATION 40-109 (4-174), LOCAL AGENCY FORMATION COMMISSION
DESIGNATION 2005-37, TO LOS ANGELES COUNTY WATERWORKS
DISTRICT NO. 40, ANTELOPE VALLEY**

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-109 (4-174) to Los Angeles County Waterworks District No. 40, Antelope Valley; and

WHEREAS, the Board of Directors of the Lancaster Cemetery District has not approved the Joint Resolution for the exchange of property tax revenue, which results from the annexation proposal identified as Annexation 40-109 (4-174) to Los Angeles County Waterworks District No. 40, Antelope Valley, and pursuant to Section 99.01(4) of the Revenue and Taxation Code; and

WHEREAS, the Board of Supervisors of the County of Los Angeles is, therefore, charged with the responsibility of determining the exchange of revenue, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Board of Supervisors of the County of Los Angeles has determined the amount of property tax revenue to be exchanged between the Lancaster Cemetery District and the Los Angeles County Waterworks District No. 40, Antelope Valley, as a result of Annexation 40-109 (4-174) as shown on the enclosed worksheets (Exhibits A and B).
2. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-109 (4-174) is approved and accepted.
3. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-109 (4-174) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
4. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-109 (4-174).
5. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 25th day of October, 2006, by
the following vote:

AYES: Three (3)

NOES: None

ABSENT: None

ABSTAIN: None

County Sanitation District No. 14
of Los Angeles County



Chairperson, Board of Directors

ATTEST:



M. Alma Harvath
Secretary

OCT 25 2006

Date

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Account No.
TRA:

Effective Date:
Annexation Number:
Waterworks District # 40, Antelope Valley
Based on their 2005-06 Tax Sharing Ratios

047.04
5870
July 1, 2007
40-1094-174) LAFCO 2005-37

Waterworks District # 40 ANTELOPE VALLEY

0.006732341

Acnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.428818304	42.8818%	0.006732341	0.002886951	-0.002928716	0.425889588
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112884	0.0113%	0.006732341	0.0000000760	0.000000000	0.000112884
3.01 LA COUNTY LIBRARY	0.028868023	2.8868%	0.006732341	0.000194349	-0.000194349	0.028673674
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.173609586	17.3609%	0.006732341	0.001168798	-0.001168798	0.172440588
7.31 LAC FIRE-FFW	0.006090809	0.6091%	0.006732341	0.000041005	0.000000000	0.006090809
53.30 LANCASTER CEMETERY DISTRICT	0.001581137	0.1581%	0.006732341	0.000010645	-0.000010645	0.001570492
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001990193	0.1990%	0.006732341	0.000013399	-0.000013399	0.001976794
66.45 CO SANIT DIST NO 14 OPERATING	0.029768748	2.9769%	0.006732341	0.000200413	-0.000200413	0.0295668335
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000935560	0.0935%	0.006732341	0.000006299	-0.000006299	0.00092361
186.01 CITY-LANCASTER TD #1 RP 6	0.067561043	6.7561%	0.006732341	0.000454844	-0.000454844	0.067106199
300.10 ANTELOPE VY-EAST KERN WATER AGY	0.018968627	1.8968%	0.006732341	0.000127703	-0.000127703	0.018840924
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001400525	0.1401%	0.006732341	0.000009429	Exempt	0.001400525
400.21 CHILDRENS INSTL TUITION FUND	0.002779558	0.2780%	0.006732341	0.000018713	Exempt	0.002779558
529.01 LANCASTER SCHOOL DISTRICT	0.054943149	5.4943%	0.006732341	0.000369896	Exempt	0.054943149
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010525309	1.0525%	0.006732341	0.000070860	Exempt	0.010525309
529.07 DEV CTR HDCPD MINOR LANCASTER	0.000834184	0.0834%	0.006732341	0.000005616	Exempt	0.000834184
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096661062	9.6661%	0.006732341	0.000650755	Exempt	0.096661062
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000355165	0.0355%	0.006732341	0.000002391	Exempt	0.000355165
717.07 ANTELOPE VY.UH.-ELEM SCH FD.	0.047356090	4.7356%	0.006732341	0.000318817	Exempt	0.047356090
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026840144	2.6840%	0.006732341	0.000180697	Exempt	0.026840144

047.04 Waterworks Dist # 40 ANTELOPE VALLEY

Total	1.000000000	100.0000%	0.0000% 0.006732341	0.000000000	0.000000000	0.005105166
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- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.
 (3) Weighted average waterworks district share as verified by Auditor.
 (4) Must total share reflected in Column (3).
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 (6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
 Account No.
 TRA:
 Effective Date:
 Annexation Number:

Waterworks District # 40 - ACO FUND
 51.75
 5870
 July 1, 2007
 40-1094(4-174) LAFCO 2005-37

Waterworks District # 40, ACO FUND
 Based on their 2005-06 Tax Sharing Ratios

Account No. Taxing Agency	Current Tax Share	(2) = (1) / Total Percent	Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.4258895588	42.5890%	0.006867180	0.00294660	-0.002967262	0.422922325
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.0001128894	0.0113%	0.006867180	0.000000775	0.000000000	0.000112884
3.01 LA COUNTY LIBRARY	0.028673674	2.8674%	0.006867180	0.000196907	-0.000196907	0.028476766
7.30 CONSOL. FIRE PRO.DIST.OF L.A.C.O.	0.1724405588	17.2441%	0.006867180	0.001184181	-0.001184181	0.171256408
7.31 LAC FIRE-FFW	0.0061090809	0.6091%	0.006867180	0.000041827	0.000000000	0.006090809
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.005105166	0.5105%	0.006867180	0.000035058	-0.000035058	0.005070108
53.30 LANCASTER CEMETERY DISTRICT	0.001570492	0.1570%	0.006867180	0.000010785	-0.000010785	0.001559707
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001976794	0.1977%	0.006867180	0.000013575	-0.000013575	0.001963219
66.45 CO SANIT DIST NO 14 OPERATING	0.0295668335	2.9568%	0.006867180	0.000203051	-0.000203051	0.029365284
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000929361	0.0929%	0.006867180	0.000063382	-0.000063382	0.000922979
186.01 CITY-LANCASTER TD #1	0.067106199	6.7106%	0.006867180	0.000460830	-0.000460830	0.066645369
300.10 ANTELOPE VY-EAST KERN WATER AGY	0.018840924	1.8841%	0.006867180	0.000129384	-0.000129384	0.018711540
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001400525	0.1401%	0.006867180	0.00009618	Exempt	0.001400525
400.21 CHILDREN'S INSTL TUITION FUND	0.002779558	0.2780%	0.006867180	0.000019088	Exempt	0.002779558
529.01 LANCASTER SCHOOL DISTRICT	0.054943149	5.4943%	0.006867180	0.000377304	Exempt	0.054943149
529.06 CO SCH.SERV.FD- LANCASTER	0.010525309	1.0525%	0.006867180	0.000072279	Exempt	0.010525309
529.07 DEV CTR HDCPD MINOR LANCASTER	0.0009334184	0.0834%	0.006867180	0.00005728	Exempt	0.000834184
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096661062	9.6661%	0.006867180	0.00063789	Exempt	0.096661062
717.06 CO SCH.SERV.FD.- ANTELOPE VALLEY	0.000355165	0.0355%	0.006867180	0.00002439	Exempt	0.000355165
717.07 ANTELOPE VY.UN.HI.-ELEM SCH.FD.	0.047356090	4.7356%	0.006867180	0.000325203	Exempt	0.047356090
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026340144	2.6840%	0.006867180	0.000184316	Exempt	0.026840144

051.75 Waterworks Dist # 40 ACO FUND

Total	1.000000000	100.0000%	0.000000000	0.000000000	0.005207416
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- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.0000000000.
- (2) Must total 100%.
- (3) Weighted average waterworks district share as verified by Auditor.
- (4) Must total share reflected in Column (3).
- (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
- (6) Final share distributions to be reflected in tax transfer resolution.

**JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14
OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT,
THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF
DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY
APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY
TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED
AS ANNEXATION 40-109 (4-174), LOCAL AGENCY FORMATION COMMISSION
DESIGNATION 2005-37, TO LOS ANGELES COUNTY WATERWORKS
DISTRICT NO. 40, ANTELOPE VALLEY**

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-109 (4-174) to Los Angeles County Waterworks District No. 40, Antelope Valley; and

WHEREAS, the Board of Directors of the Lancaster Cemetery District has not approved the Joint Resolution for the exchange of property tax revenue, which results from the annexation proposal identified as Annexation 40-109 (4-174) to Los Angeles County Waterworks District No. 40, Antelope Valley, and pursuant to Section 99.01(4) of the Revenue and Taxation Code; and

WHEREAS, the Board of Supervisors of the County of Los Angeles is, therefore, charged with the responsibility of determining the exchange of revenue, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Board of Supervisors of the County of Los Angeles has determined the amount of property tax revenue to be exchanged between the Lancaster Cemetery District and the Los Angeles County Waterworks District No. 40, Antelope Valley, as a result of Annexation 40-109 (4-174) as shown on the enclosed worksheets (Exhibits A and B).
2. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-109 (4-174) is approved and accepted.
3. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-109 (4-174) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
4. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-109 (4-174).
5. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 27th day of September, 2006, by
the following vote:

AYES: Jim Dodson, Kathleen Burr, Steve Rodrigues, and Ann Gregg

NOES:

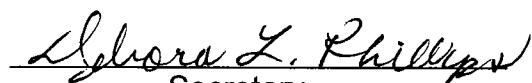
ABSENT:

ABSTAIN:



Chairperson, Board of Directors
Antelope Valley Resource
Conservation District

ATTEST:



Secretary Debora L. Phillips

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
Account No.
TRA:
Effective Date:

Waterworks District # 40 ANTELOPE VALLEY

047.04

5870

July 1, 2007

| 40-10944-174) LAFCO 2005-37

Annexation Number:

**Waterworks District # 40, Antelope Valley
Based on their 2005-06 Tax Sharing Ratios**

0.006732341

Account No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.428818304	42.8818%	0.006732341	0.002886551	-0.002928716	0.425889888
1.20 LA COUNTY ACCUM CAP OUTLAY	0.000112884	0.0113%	0.006732341	0.000000760	0.000000000	0.000112884
3.01 LA COUNTY LIBRARY	0.028868023	2.8868%	0.006732341	0.00194349	-0.00194349	0.028673674
7.30 CONSOL FIRE PRO.DIST.OF L.A.C.O.	0.175609386	17.3609%	0.006732341	0.001168798	-0.001168798	0.172440588
7.31 LAC FIRE-FFW	0.006090809	0.6091%	0.006732341	0.000041005	0.000000000	0.006090809
53.30 LANCASTER CEMETERY DISTRICT	0.001581137	0.1581%	0.006732341	0.00010645	-0.000010645	0.001570492
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001990193	0.1990%	0.006732341	0.000013399	-0.000013399	0.001976794
66.45 CO SANIT DIST NO 14 OPERATING	0.029768748	2.9769%	0.006732341	0.000200413	-0.0000200413	0.029568335
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000935660	0.0936%	0.006732341	0.000006299	-0.000006299	0.000929361
186.01 CITY-LANCASTER TD #1 RP 6	0.067561043	6.7561%	0.006732341	0.000454844	-0.000454844	0.067106199
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018968627	1.8969%	0.006732341	0.000127703	-0.000127703	0.018840924
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001400525	0.1401%	0.006732341	0.000009429	Exempt	0.001400525
400.21 CHILDREN'S INSTL TUITION FUND	0.002779558	0.2780%	0.006732341	0.000018713	Exempt	0.002779558
529.01 LANCASTER SCHOOL DISTRICT	0.054943149	5.4943%	0.006732341	0.000369896	Exempt	0.054943149
529.06 CO SCH.SERV.FD.- LANCASTER	0.010525309	1.0525%	0.006732341	0.000070860	Exempt	0.010525309
529.07 DEV CTR HDCPD MINOR LANCASTER	0.000834184	0.0834%	0.006732341	0.000005616	Exempt	0.000834184
7117.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096661062	9.6661%	0.006732341	0.000650755	Exempt	0.096661062
7117.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000355165	0.0355%	0.006732341	0.000002391	Exempt	0.000355165
7117.07 ANTELOPE VY.UN HI-ELEM SCH FD.	0.047356090	4.7356%	0.006732341	0.000318817	Exempt	0.047356090
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026840144	2.6840%	0.006732341	0.000180697	Exempt	0.026840144
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006732341	0.000000000	0.000000000	0.005105166
Total	1.000000000	100.0000%		0.006732341	-0.005105166	1.000000000

(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Waterworks District # 40 - ACO FUND

51.75

5870

July 1, 2007

40-109(4-174) LAFCO 2005-37

Annexation To:
 Account No.
 TRA:
 Effective Date:
 Annexation Number:

Waterworks District # 40, ACO FUND
 Based on their 2005-06 Tax Sharing Ratios

Account No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.425889588	42.5890%	0.006867180	0.00294660	-0.002967262	0.42292325
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000112884	0.0113%	0.006867180	0.00000775	0.000000000	0.000112884
3.01 LA COUNTY LIBRARY	0.028673674	2.8674%	0.006867180	0.000196907	-0.000196907	0.028476766
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.172440588	17.2441%	0.006867180	0.001184181	-0.001184181	0.171256408
7.31 LAC FIRE-FFW	0.006090809	0.6091%	0.006867180	0.000041827	0.000000000	0.006090809
47.04 WATERWORKS DIST #40 - ANTELOPE VALLEY	0.005105166	0.5105%	0.006867180	0.000035058	-0.000035058	0.005070108
53.30 LANCASTER CEMETERY DISTRICT	0.001570492	0.1570%	0.006867180	0.000010785	-0.000010785	0.001559707
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001976794	0.1977%	0.006867180	0.000013575	-0.000013575	0.001963219
66.45 CO SANIT DIST NO 14 OPERATING	0.029668335	2.9568%	0.006867180	0.000203051	-0.000203051	0.029365284
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000029361	0.0929%	0.006867180	0.000006382	-0.000006382	0.0000922979
186.01 CITY-LANCASTER TD #1	0.067106199	6.7106%	0.006867180	0.000460830	-0.000460830	0.066645369
300.10 ANTELOPE VY-FAST KERN WATER AGY	0.018840924	1.8841%	0.006867180	0.000129384	-0.000129384	0.018711540
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001400525	0.1401%	0.006867180	0.00009618	Exempt	0.001400525
400.21 CHILDREN'S INSTL TUITION FUND	0.002779558	0.2780%	0.006867180	0.00009088	Exempt	0.002779558
529.01 LANCASTER SCHOOL DISTRICT	0.054943149	5.4943%	0.006867180	0.000377304	Exempt	0.054943149
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010525309	1.0525%	0.006867180	0.000072279	Exempt	0.010525309
529.07 DEV CTR HDCPD MINOR LANCASTER	0.000834184	0.0834%	0.006867180	0.000057228	Exempt	0.000834184
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.09661062	9.6661%	0.006867180	0.000653789	Exempt	0.096661062
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000355165	0.0355%	0.006867180	0.000032439	Exempt	0.000355165
717.07 ANTELOPE VY.UN.HI.-ELEM SCH FD.	0.047356090	4.7356%	0.006867180	0.0000325203	Exempt	0.047356090
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026840144	2.6840%	0.006867180	0.0000184316	Exempt	0.026840144
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006867180	0.000000000	0.000000000	0.0005207416
Total	1.000000000	100.0000%		0.006867180	-0.005207416	1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.
 (3) Weighted average waterworks district share as verified by Auditor.
 (4) Must total share reflected in Column (3).
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 (6) Final share distributions to be reflected in tax transfer resolution.

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14
OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT,
THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF
DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY
APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY
TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED
AS ANNEXATION 40-109 (4-174), LOCAL AGENCY FORMATION COMMISSION
DESIGNATION 2005-37, TO LOS ANGELES COUNTY WATERWORKS
DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-109 (4-174) to Los Angeles County Waterworks District No. 40, Antelope Valley; and

WHEREAS, the Board of Directors of the Lancaster Cemetery District has not approved the Joint Resolution for the exchange of property tax revenue, which results from the annexation proposal identified as Annexation 40-109 (4-174) to Los Angeles County Waterworks District No. 40, Antelope Valley, and pursuant to Section 99.01(4) of the Revenue and Taxation Code; and

WHEREAS, the Board of Supervisors of the County of Los Angeles is, therefore, charged with the responsibility of determining the exchange of revenue, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Board of Supervisors of the County of Los Angeles has determined the amount of property tax revenue to be exchanged between the Lancaster Cemetery District and the Los Angeles County Waterworks District No. 40, Antelope Valley, as a result of Annexation 40-109 (4-174) as shown on the enclosed worksheets (Exhibits A and B).
2. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-109 (4-174) is approved and accepted.
3. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-109 (4-174) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
4. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-109 (4-174).
5. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED AND ADOPTED this 12th day of December, 2006, by the following vote:

AYES: Council Members: Jeffra, Smith, Visokey, Vice Mayor Sileo, Mayor Hearns

NOES: None

ABSENT: None

ABSTAIN: None



Henry W. Hearns, Mayor
Lancaster, CA

ATTEST:



Gen K. Bryan
Gen K. Bryan, CMC
City Clerk
Lancaster, CA

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
 Account No.
 TRA:
 Effective Date:
 Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY

047.04

5870

July 1, 2007
40-109(4-174) LAFCO 2005-37Waterworks District # 40, Antelope Valley
Based on their 2005-06 Tax Sharing Ratios

Account No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.428818304	42.8818%	0.006732341	0.002886951	-0.002928716	0.425889588
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.00112884	0.0113%	0.006732341	0.000000760	0.000000000	0.000112884
3.01 LA COUNTY LIBRARY	0.028868023	2.8868%	0.006732341	0.000194349	-0.000194349	0.028673674
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.173609386	17.3609%	0.006732341	0.001168798	-0.001168798	0.172440588
7.31 LAC FIRE-FFW	0.006090809	0.609%	0.006732341	0.000041005	0.000000000	0.006090809
53.30 LANCASTER CEMETERY DISTRICT	0.001581137	0.1581%	0.006732341	0.000010645	-0.000010645	0.001570492
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001990193	0.1990%	0.006732341	0.000013399	-0.000013399	0.001976794
66.45 CO SANIT DIST NO 14 OPERATING	0.029768748	2.9769%	0.006732341	0.000200413	-0.000200413	0.029568335
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000935660	0.0936%	0.006732341	0.000006299	-0.000006299	0.000929361
186.01 CITY-LANCASTER TD #1 RP 6	0.067561043	6.7561%	0.006732341	0.000454844	-0.000454844	0.067106199
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.0189868627	1.8969%	0.006732341	0.000127703	-0.000127703	0.018840924
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.00000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.00000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001400525	0.1401%	0.006732341	0.000009429	Exempt	0.001400525
400.21 CHILDRENS INSTL TUITION FUND	0.002779558	0.2780%	0.006732341	0.000018713	Exempt	0.002779558
529.01 LANCASTER SCHOOL DISTRICT	0.054943149	5.4943%	0.006732341	0.000369896	Exempt	0.054943149
529.06 CO.SCH.SERV.FD.- LANCASTER	0.010525309	1.0525%	0.006732341	0.000070860	Exempt	0.010525309
529.07 DEV CTR HDCPD MINOR LANCASTER	0.000834184	0.0834%	0.006732341	0.000005616	Exempt	0.000834184
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096661062	9.6661%	0.006732341	0.000650755	Exempt	0.096661062
717.06 CO.SCH.SERV.FD.-ANTELOPE VALLEY	0.00355165	0.0355%	0.006732341	0.000002391	Exempt	0.000355165
717.07 ANTELOPE VY UN.HI-ELEM SCH FD.	0.047356090	4.7356%	0.006732341	0.000318817	Exempt	0.047356090
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.029840144	2.6840%	0.006732341	0.0000180697	Exempt	0.026840144
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.00000%	0.006732341	0.000000000	0.000000000	0.005105166
Total	1.000000000	100.0000%				1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
- (2) Must total 100%.
- (3) Weighted average waterworks district share as verified by Auditor.
- (4) Must total share reflected in Column (3).
- (5) Reflects exemption for school entities and County general fund obligation for debt service and FFV.
- (6) Final share distributions to be reflected in tax transfer resolution

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Waterworks District #40 - ACO FUND

51.75

5870

July 1, 2007

40-109(4-174) LAFCO 2005-37

Waterworks District # 40, ACO FUND
Based on their 2005-06 Tax Sharing Ratios

0.006867180

Account No.	Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05	LOS ANGELES COUNTY GENERAL	0.4255895588	42.55890%	0.006867180	0.002924660	-0.002967262	0.422922325
1.20	L.A. COUNTY ACCUM CAP OUTLAY	0.0000112884	0.01413%	0.006867180	0.000000775	0.000000000	0.000112884
3.01	LA COUNTY LIBRARY	0.028673674	2.8674%	0.006867180	0.000196907	-0.00196907	0.028476766
7.30	CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.172440588	17.2441%	0.006867180	0.001184181	-0.001184181	0.171256408
7.31	LA C FIRE-FFW	0.006090809	0.6091%	0.006867180	0.000041827	0.000000000	0.006090809
47.04	WATERWORKS DIST #40 - ANTELOPE VALLE	0.005105166	5.105%	0.006867180	0.0000035058	-0.000035058	0.005070108
53.30	LANCASTER CEMETERY DISTRICT	0.001570492	1.570%	0.006867180	0.000010785	-0.000010785	0.001559707
61.05	ANTELOPE VLY MOSQ & VECTOR CONTR	0.001976794	1.977%	0.006867180	0.000013575	-0.000013575	0.001963219
66.45	CO SANIT DIST NO 14 OPERATING	0.029568335	2.9568%	0.006867180	0.000203051	-0.000203051	0.029365284
68.05	ANTELOPE VY RESOURCE CONSER DIST	0.000929361	0.929%	0.006867180	0.000003382	-0.000003382	0.000922979
186.01	CITY-LANCASTER TD #1	0.067106199	6.7106%	0.006867180	0.000466830	-0.000466830	0.066645369
300.10	ANTELOPE VY -EAST KERN WATER AGY	0.018840924	1.8841%	0.006867180	0.000128384	-0.000128384	0.018711540
400.00	EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.00000%	0.006867180	0.000000000	Exempt	0.000000000
400.01	EDUCATIONAL AUG FD IMPOUND	0.000000000	0.00000%	0.006867180	0.000000000	Exempt	0.000000000
400.15	COUNTY SCHOOL SERVICES	0.0014040525	1.401%	0.006867180	0.000009618	Exempt	0.0014040525
400.21	CHILDREN'S INSTL TUITION FUND	0.002779558	2.780%	0.006867180	0.000019088	Exempt	0.002779558
529.01	LANCASTER SCHOOL DISTRICT	0.054943149	5.4943%	0.006867180	0.000377304	Exempt	0.054943149
529.06	CO.SCH.SERV.FD.- LANCASTER	0.010525309	1.0525%	0.006867180	0.000072279	Exempt	0.010525309
529.07	DEV CTR HDCPD MINOR LANCASTER	0.000834184	0.0834%	0.006867180	0.000005728	Exempt	0.000834184
717.02	ANTELOPE VALLEY UNION HIGH SCH.	0.096661062	9.6661%	0.006867180	0.000663789	Exempt	0.096661062
717.06	CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000355165	0.0355%	0.006867180	0.000002439	Exempt	0.000355165
717.07	ANTELOPE VY.JN.HI.-ELEM SCH FD.	0.047356090	4.7356%	0.006867180	0.000325203	Exempt	0.047356090
792.04	ANTELOPE VY.JT. COMMUNITY COLL.	0.026840144	2.6840%	0.006867180	0.000184316	Exempt	0.026840144

051.75 Waterworks Dist # 40 ACO FUND

Total	1.000000000	10.00000%	0.000000000	0.000000000	0.005207416
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(1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.

(2) Must total 100%.

(3) Weighted average waterworks district share as verified by Auditor.

(4) Must total share reflected in Column (3).

(5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.

(6) Final share distributions to be reflected in tax transfer resolution.

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF LOS ANGELES, THE BOARD OF DIRECTORS OF THE
LANCASTER CEMETERY DISTRICT, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO & VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF COUNTY SANITATION DISTRICT NO. 14
OF LOS ANGELES COUNTY, THE BOARD OF DIRECTORS OF THE
ANTELOPE VALLEY RESOURCE CONSERVATION DISTRICT,
THE CITY COUNCIL OF THE CITY OF LANCASTER, AND THE BOARD OF
DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN WATER AGENCY
APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE OF PROPERTY
TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY DESIGNATED
AS ANNEXATION 40-109 (4-174), LOCAL AGENCY FORMATION COMMISSION
DESIGNATION 2005-37, TO LOS ANGELES COUNTY WATERWORKS
DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; and County of Los Angeles Consolidated Fire Protection District; together with the Board of Directors of the Lancaster Cemetery District, the Board of Trustees of the Antelope Valley Mosquito & Vector Control District, the Board of Directors of County Sanitation District No. 14 of Los Angeles County, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Lancaster, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-109 (4-174) to Los Angeles County Waterworks District No. 40, Antelope Valley; and

WHEREAS, the Board of Directors of the Lancaster Cemetery District has not approved the Joint Resolution for the exchange of property tax revenue, which results from the annexation proposal identified as Annexation 40-109 (4-174) to Los Angeles County Waterworks District No. 40, Antelope Valley, and pursuant to Section 99.01(4) of the Revenue and Taxation Code; and

WHEREAS, the Board of Supervisors of the County of Los Angeles is, therefore, charged with the responsibility of determining the exchange of revenue, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Board of Supervisors of the County of Los Angeles has determined the amount of property tax revenue to be exchanged between the Lancaster Cemetery District and the Los Angeles County Waterworks District No. 40, Antelope Valley, as a result of Annexation 40-109 (4-174) as shown on the enclosed worksheets (Exhibits A and B).
2. The Los Angeles County Waterworks District No. 40, Antelope Valley; County of Los Angeles Library; County of Los Angeles Consolidated Fire Protection District; Antelope Valley Mosquito & Vector Control District; County Sanitation District No. 14 of Los Angeles County; Antelope Valley Resource Conservation District; the City of Lancaster; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-109 (4-174) is approved and accepted.
3. For fiscal years commencing on or after July 1, 2007, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-109 (4-174) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A and B).
4. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-109 (4-174).
5. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 10 day of Oct, 2006, by
the following vote:

AYES: 6

NOES: 0

ABSENT: 1

ABSTAIN: 0

Rudy D. Bullock

Chairperson, Board of Directors
Antelope Valley-East Kern Water Agency

ATTEST:

May L. Mc
Secretary

PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:
 Account No.
 TRA:

Waterworks District # 40 ANTELOPE VALLEY
 047.04
 5870

Effective Date:
 Annexation Number:

July 1, 2007
 40-1094-174) LAFCO 2005-37

**Waterworks District # 40, Antelope Valley
 Based on their 2005-06 Tax Sharing Ratios**

Account No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.4228818304	42.8818%	0.006732341	0.002888651	-0.002928716	0.4258885588
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.0001128884	0.0113%	0.006732341	0.000000760	0.000000000	0.000112884
3.01 L A COUNTY LIBRARY	0.028868023	2.8868%	0.006732341	0.000194349	-0.000194349	0.0288673674
7.30 CONSOL. FIRE PRO.DIST.OF L.A.C.O.	0.1173609386	17.3609%	0.006732341	0.001168798	-0.001168798	0.172440588
7.31 LAC FIRE-FFW	0.006090809	0.6091%	0.006732341	0.000041005	0.000000000	0.006090809
53.30 LANCASTER CEMETERY DISTRICT	0.0015811137	0.1581%	0.006732341	0.000010645	-0.000010645	0.001570492
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.0019901193	0.1990%	0.006732341	0.000013399	-0.000013399	0.001976794
66.45 CO SANIT DIST NO 14 OPERATING	0.029768748	2.9769%	0.006732341	0.000200413	-0.000200413	0.029568335
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.000935660	0.0936%	0.006732341	0.000006299	-0.000006299	0.000929361
186.01 CITY-LANCASTER TD #1 RP 6	0.067561043	6.7561%	0.006732341	0.000454844	-0.000454844	0.067106199
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.018968627	1.8969%	0.006732341	0.000127703	-0.000127703	0.018840924
400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006732341	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001400525	0.1401%	0.006732341	0.000009429	Exempt	0.001400525
400.21 CHILDREN'S INSTL TUITION FUND	0.0027779558	0.2780%	0.006732341	0.000018713	Exempt	0.002779558
529.01 LANCASTER SCHOOL DISTRICT	0.054943149	5.4943%	0.006732341	0.000369896	Exempt	0.054943149
529.06 CO.SCH.SERV./FD - LANCASTER	0.010525309	1.0525%	0.006732341	0.000070860	Exempt	0.010525309
529.07 DEV/CTR HDCPD MINOR LANCASTER	0.000834184	0.0834%	0.006732341	0.000005616	Exempt	0.000834184
7117.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096661062	9.6661%	0.006732341	0.000650755	Exempt	0.096661062
7117.06 CO.SCH.SERV.FD - ANTELOPE VALLEY	0.000355165	0.0355%	0.006732341	0.000002391	Exempt	0.000355165
7117.07 ANTELOPE VY.UN.HI-ELEM SCH.FD.	0.047356090	4.7356%	0.006732341	0.000318817	Exempt	0.047356090
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026840144	2.6840%	0.006732341	0.000180697	Exempt	0.026840144
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.00000%	0.006732341	0.000000000	0.000000000	0.005105166
Total	1.000000000	100.0000%		0.006732341	-0.005105166	1.000000000

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PROPERTY TAX TRANSFER RESOLUTION WORKSHEET

Annexation To:

Waterworks District # 40 - ACO FUND

51.75

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July 1, 2007

40-109(4-174) LAFCO 2005-37

Effective Date:

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Waterworks District # 40, ACO FUND
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3.01 LA COUNTY LIBRARY	0.028673674	2.8674%	0.006867180	0.000196907	-0.000196907	0.028476766
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.172440588	17.2441%	0.006867180	0.001184181	-0.001184181	0.171256408
7.31 LAC FIRE-FFW	0.005690809	0.6091%	0.006867180	0.000041827	0.000000000	0.006090809
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE	0.005105166	0.5105%	0.006867180	0.000035058	-0.000035058	0.005070108
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400.00 EDUCATIONAL REV AUGMENTATION FD	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.01 EDUCATIONAL AUG FD IMPOUND	0.000000000	0.0000%	0.006867180	0.000000000	Exempt	0.000000000
400.15 COUNTY SCHOOL SERVICES	0.001400525	0.1401%	0.006867180	0.00009618	Exempt	0.001400525
400.21 CHILDREN'S INSTL TUITION FUND	0.002779558	0.2780%	0.006867180	0.00009088	Exempt	0.002779558
529.01 LANCASTER SCHOOL DISTRICT	0.054943149	5.4943%	0.006867180	0.000377304	Exempt	0.054943149
529.06 CO.SCH.SERV.FD - LANCASTER	0.010525309	1.0525%	0.006867180	0.000072279	Exempt	0.010525309
529.07 DEV CTR HDCPD MINOR LANCASTER	0.000834184	0.0834%	0.006867180	0.00005728	Exempt	0.000834184
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.096661062	9.6661%	0.006867180	0.000663789	Exempt	0.096661062
717.06 CO.SCH.SERV.FD - ANTELOPE VALLEY	0.000355165	0.0355%	0.006867180	0.00002439	Exempt	0.000355165
717.07 ANTELOPE VY-HI-ELEM SCH FD.	0.047356090	4.7356%	0.006867180	0.0000325203	Exempt	0.047356090
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.026840144	2.6840%	0.006867180	0.0000184316	Exempt	0.026840144

051.75 Waterworks Dist # 40 ACO FUND

Total	1.000000000	100.0000%	0.000000000	0.000000000	0.0005207416
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(2) Must total 100%.

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